

Employee Organization and
Employee Resource Group Policy



**Office of Equity,
Diversity & Inclusion**

October 2014



The following document serves as the IRS policy and guidance for all employee organizations and employee resources groups.

The IRS is committed to creating an environment that encourages professional development, recognizes the contributions of all employees and enables all of us to reach our full potential. Employee organizations and employee resource groups are essential partners to creating that environment for the Service. In essence, what these groups do is promote the value of workplace diversity and encourage people to share their different perspectives, styles, thoughts and ideas. That's exactly what we need to create the innovative solutions that will help us better serve our customers and ultimately achieve our mission. We are fortunate to have these groups representing the interests of their members.

On behalf of the senior executive team, we are committed to actively partnering with the employee organizations and employee resource groups in support of their critical work. We appreciate their dedication and service to our agency and to the federal government.

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I. Policy Overview

The Service has provided support in the past to recognized Employee Organizations. The Service will continue to provide support to recognized Employee Organizations and Employee Resource Groups as guided by this policy. The level of support afforded to any Employee Organization or Employee Resource Group will be determined by their tier assignment and other factors as set forth herein.

Employee organizations that received approval prior to the publication of this policy will retain their status as a Tier 1 Employee Organization. To be recognized as a Tier 2 Employee Resource Group, all organizations must follow the instructions in this guidance.

This policy applies to organizations described in this policy and is intended to assist in the application of Executive Order 11491, 5 CFR §251, and departmental and agency policies. Pertinent legal authority can be found on pages 12 and 13 of this document. Other legally permissible support not addressed by this policy, if any, will be considered on a case-by-case basis.

This policy covers organizations, associations, and fellowships or chapters thereof whose membership is predominantly composed of current IRS employees, except as excluded below. Such organizations may, for example, represent employees with various abilities, gender, military status, professional backgrounds, religions, sexual orientations or different racial or ethnic backgrounds, as well as civic, charitable or recreational, fraternal or social interests. These groups are collectively referred to as either Employee Organizations or Employee Resource Groups as determined by this policy.

Employee Organizations and Employee Resource Groups operate independently based on their individual bylaws and are autonomous organizations that are not operated or directed by the IRS.

The IRS recognizes that Employee Organizations and Employee Resource Groups provide significant value in maintaining and strengthening a culture of inclusion. The IRS encourages and values different perspectives, styles, thoughts, and ideas.

Exclusions

This policy does not cover Service relationships with the National Treasury Employees Union (NTEU), organizations of former IRS employees, any organization whose membership is primarily composed of IRS supervisory or managerial personnel with whom the establishment of a consultative relationship is required by 5 CFR §251.201 (e.g., Professional Managers Association (PMA), Senior Executives Association (SEA), and the Federal Managers Association (FMA)), or any organization with whom the Service's relationship is established or prescribed by statute, regulation, or other law.

II. Key Terms

Tier 1 Employee Organization (EO): An organization established by and for group of employees of the IRS, who have come together for a common interest or purpose. These organizations may be part of a larger, national organization but have a specific IRS chapter or organization. Employee Organizations may offer support, networking, engagement, career development advice, and other benefits to their members.

Tier 2 Employee Resource Group (ERG): An organization similar to that of an Employee Organization in that a group of employees have come together for a common interest or purpose. ERGs, however, differ from EOs in that they are leveraged by the Service as a business asset and have an impact on business outcomes. Their goals and objectives are aligned with the IRS' business operations and strategies. ERGs have executive sponsorship and a more clearly defined partnership with the IRS as outlined in their Diversity and Inclusion (D&I) Partnership Plan.

Active Chapter: A local chapter of an EO or ERG that has been authorized by the national EO or ERG. Chapters may cover one city, state, or other geographic/commuting area as designated by the EO or ERG.

Diversity and Inclusion (D&I) Partnership Plan: A 3-year plan outlining areas for potential collaboration and/or partnership between ERGs and the Service.

Executive Sponsor: Current IRS executive that serves as an advisor to the ERG's leadership. Executive Sponsors are expected to be active in the organization, but not involved in the day-to-day operations of the organization.

Office of Equity, Diversity and Inclusion (EDI): The National Headquarters office responsible for establishing and leading the Service's diversity and inclusion strategies. The mission of the Office of Equity, Diversity and Inclusion is to drive innovative outcomes and better business results by leveraging the diversity of our employees and cultivating an inclusive and fair workplace.

Employee Organization/Employee Resource Group – An organization that has completed all requirements to become an authorized EO/ERG and has received approval from EDI.

Support: EDI will provide assistance to EO and ERGs in the execution of various permissible activities, including the use of equipment or facilities by the organization to carry out its mission. In addition, EDI will partner with ERGs as outlined in their approved Diversity & Inclusion Partnership Plan.

III. IRS Responsibilities and Commitments

- a. EDI will make the determination as to whether Employee Organizations/Resource Groups seeking support or consultation comply with the standards outlined in this policy.
- b. EDI will publish an annual progress report of Employee Resource Groups Diversity and Inclusion Partnership Plans and other EO/ERG activities.
- c. EDI will consider and respond to requests from National Employee Organizations/Resource Group leadership to provide support.

IV. Application and Approval Process

Prior to requesting any type of support or consultation, the Employee Organization/Resource Group must submit the following documents to EDI:

- a. [Form 14644](#), Employee Organization/Employee Resource Group Application
- b. [Form 14645](#), Employee Organization Charter
- c. [Form 14646](#), Employee Resource Group Supplemental Application (ERG only)

Once the application is received, EDI will review the information submitted and either approve or disapprove the establishment of the new Employee Organization/Resource Group within 60-days of receipt.

To determine the appropriate level of support, EDI may consider, among other factors, the goals, objectives, and overall mission of the organization with the Service's mission and programs. Any organization that fails to comply with 5 CFR §251 or meet the standards in this policy is subject to disapproval.

If an organization's application is not approved as a Tier 1, Employee Organization or Tier 2, Employee Resource Group, EDI will provide a written explanation. Additionally, EDI may engage with the organization during the approval process to help clarify or strengthen the application.

Approved organizations should submit any changes to organizing documents to EDI within 60 days of the change. In addition, organizations must submit an annual listing of chapter locations by January 1st of each year.

Application

[Form 14644](#), "Employee Organization/Resource Group Application" must be submitted by all organizations that wish to be recognized by the Service. This application provides basic information about the organization including:

- Mission
- Organizational Structure
- Leadership

Charter

Each Employee Organization/Resource Group Charter should clearly indicate that it subscribes to minimum standards of fiscal responsibility and employs democratic principles in the nomination and election of officers. [Form 14645](#) is recommended. However, any format that provides the same information will be accepted.

Tier 2 ERG Supplemental Application

[Form 14646](#), "Employee Resource Group Supplemental Application" must be completed and submitted by all organizations who seek recognition as a Tier 2 organization to include:

- Executive Sponsor
- Chapter Locations
- D&I Partnership Plan

Factors for Approval

In accordance with 5 CFR §251, Employee Organizations and Resource Groups:

- a. Must be a lawful, nonprofit organization whose constitution and bylaws indicate that it subscribes to minimum standards of fiscal responsibility and employs democratic principles in the nomination and election of officers;
- b. Must not discriminate in terms of membership or treatment because of race, color, religion, sex, national origin, age, or handicapping condition;
- a. Must not assist or participate in a strike, work stoppage, or slowdown against the Government of the United States or any agency thereof or impose a duty or obligation to conduct, assist, or participate in such strike, work stoppage, or slowdown; and,
- b. Must not advocate the overthrow of the United States Government.

Additionally, the determination to approve Employee Organizations/Resource Groups in all instances will be made by EDI at its sole discretion. When determining approval, some of the factors that may be used include:

- a. Whether the requirements of 5 CFR §251 are met;
- b. Benefits to be gained by the Service and/or its employees;
- c. Size of the Employee Organization/Resource Group;
- d. Chapter locations; (ERGs only) and,
- e. The organization's D&I Partnership Plan (ERGs only).

In addition to meeting all requirements of a Tier 1 Employee Organization, those organizations requesting approval as a Tier 2, Employee Resource Groups must also:

1. Have an executive sponsor;
2. Have active chapters in at least three IRS geographic locations;
3. Develop a Diversity and Inclusion Partnership Plan; and,
4. Submit [Form 14646](#), Employee Resource Group Supplemental Application for approval

V. Tier 1: Recognized Employee Organizations

At the IRS, Employee Organizations play an important role in fostering employee engagement, satisfaction and development. Throughout government and the private sector, Employee Organizations have been established based on various affinities; for example, veteran status, ethnicity, gender, interests, or beliefs.

Many Employee Organizations conduct monthly meetings, training events and annual conferences; each play an integral part of the employee experience. Managers are encouraged to support participation in these organizations when feasible.

Employee Organization Responsibilities and Commitments

1. The responsibility to organize, manage and operate Employee Organizations will be that of the organization and its membership.
2. In seeking support for, or consultation with the IRS, each employee organization agrees that the EDI will, in its sole discretion, determine which tier the organization qualifies for, as well as the level of support or consultation to be provided in specific instances. This determination will be based on an assessment of the benefits to be obtained by the Service or its employees who are members of the organization, but only where consistent with statute, regulation, executive order, or any applicable court order, and availability of appropriation.
3. Members of employee organizations are expected to comply with local rules and procedures, national policies, as well as applicable rules and standards of employee conduct and ethical behavior.

Support for Employee Organizations

The Service will provide support to employee organizations in accordance with applicable laws, regulations and policies. The following list provides an overview of types of support:

- Use of meeting rooms *
- Use of interoffice mail *
- Use of official e-mail
- Use of bulletin boards *
- Capability to send and receive voice calls
- Capability to print/copy/facsimile (low volume printing/copying only) *
- Use of basic government supplies (paper, pens, etc.) *
- Use of unified office communications and collaboration systems
- Overview of organization in official brochures, newsletters and the EDI website
- Monthly (1-hour) leadership call with EDI-DSD
- Ad-hoc teleconferences with senior leaders
- One page website on the IRWeb
- Capability for content management, document management and file sharing

* Approval by the local Site Coordinator and/or Senior Commissioner Representative (SCR) may be required.

Note: All technology related support outlined above may only be used to communicate with existing membership. These resources may not be used to recruit new members, fundraise, or any other use without prior written approval from EDI.

VI. Tier 2: Employee Resource Groups

Employee Resource Groups, in addition to providing benefits as outlined in the Employee Organization section, provide additional benefit to employees and the Service through enhanced partnership opportunities with the Service. Each Employee Resource Group is required to develop a 3-year Diversity and Inclusion (D&I) Partnership Plan to outline areas and/or programs where partnership opportunities may exist.

Organizations that have been approved as Employee Resource Groups receive the highest level of support as outlined in this policy to further develop the partnership opportunities outlined in the plan, which may include direct engagement with senior leaders and other activities.

ERG's Responsibilities and Commitments

1. It is the responsibility of each ERG's membership to manage and operate the organization.
2. In seeking support from the IRS, each Employee Resource Group agrees that the IRS will, in its sole discretion, determine the eligibility for, and level of support or consultation to be provided to, the resource group in specific instances. This determination will be based on an assessment of the benefits to be obtained by the Service or its employees who are members of the organization, but only where consistent with statute, regulation, executive order, or any applicable court order, and availability of appropriation.
3. Members of Employee Resource Groups are expected to comply with local rules and procedures as well as national policies as governed by applicable rules and standards of employee conduct and ethical behavior.
4. In addition to the responsibilities and commitments list for Employee Organizations, Employee Resource Groups will:
 - a. Partner with the Service, business units and divisions on issues pertaining to employees;
 - b. Provide meaningful contributions and feedback to leadership while representing the interests of its members;
 - c. Work in partnership with the Service to affect organizational change, and increase diversity and inclusion within the Service;
 - d. Identify a representative to attend monthly EDI conference calls;

- e. Develop a Diversity and Inclusion Partnership Plan that outlines how it directly contributes to the Service's mission and operations. Annual updates will be provided to EDI to communicate D&I's Partnership Plan progress and other milestones;
- f. Identify and regularly engage with an active executive sponsorship. While ERGs may have more than one executive sponsor, one must be designated as the primary. ERGs needing assistance with identifying an executive sponsor may contact EDI for assistance.

Role of Executive Sponsor

Executive sponsors must be active in the Employee Resource Group and serve as an advisor to the organization's leadership team. If an Employee Resource Group should lose executive sponsorship, the organization must immediately notify the EDI, and will have 90 days to identify a new executive sponsor.

The role of the executive sponsor will be developed based on the needs of each organization along with the requirements outlined below. Organizations may have more than one executive sponsor; however, the primary executive sponsor must be a current IRS employee.

Executive sponsors will:

- a. Provide mentorship and coaching to organization's leadership;
- b. Serve as a sounding board for issues and recommendations;
- c. Attend annual meeting with IRS leadership and organization's leadership (when approved by EDI and when funding is available);
- d. Take an active role in advancing the mission of the organization, and diversity and inclusion within the Service.

Note: The role of the executive sponsor is that of an advisor. Unless otherwise determined by the Employee Resource Group leadership, an executive sponsor will not have day-to-day oversight, responsibility or be placed in a decision making role within the organization.

Diversity and Inclusion Partnership Plan

Employee Resource Groups are required to submit three-year Diversity & Inclusion (D&I) Partnership Plans to identify how the organization's mission will contribute to the mission and diversity and inclusion initiatives of the IRS.

[Form 14646](#), D&I Partnership Plan should address at least two of the following objectives:

1. Help create a more inclusive, diverse, and respectful work environment
2. Provide a collective voice around shared issues or concerns
3. Strengthen internal and external stakeholder relationships
4. Promote and/or impact the [IRS mission](#) and [IRS values](#)

Active Employee Resource Group Chapters

Employee Resource Groups must have at least three chapters in different geographic/commuting areas to ensure geographic employee representation (i.e. ERG chapters in Washington, DC and Arlington, VA would represent one geographic/commuting area, whereas Los Angeles, CA and San Diego, CA would represent two geographic/commuting areas).

Support for Employee Resource Groups

The Service will provide support to Employee Resource Groups in accordance with applicable laws, regulations and policies. The following list provides an overview of types of support:

- Use of meeting rooms *
- Use of interoffice mail *
- Use of official e-mail
- Use of bulletin boards *
- Capability to send and receive voice calls
- Capability to print/copy/facsimile (low volume printing/copying only) *
- Reasonable use of basic government supplies (paper, pens, etc.) *
- Reasonable use of unified office communications and collaboration systems
- Overview of organization in official publications (new hire kit, etc), EDI newsletters and the EDI website
- Monthly (1-hour) leadership call with EDI
- Ad-hoc teleconferences with senior leaders, facilitated by EDI
- One page website on the IRWeb, maintained by the EO/ERG
- Capability for content management, document management and file sharing
- Leadership calls with IRS Senior Executive(s) **
- Opportunity to present at each Candidate Development Program (CDP) class **
- When EDI facilitates discussions with IRS Senior Leadership regarding, the National President and one Executive Sponsor will be invited to attend. **
- Executive Sponsor may be approved by their individual Business Unit, to attend annual training/conference **
- Additional partnership opportunities as determined after review of ERG's D&I Partnership Plan **

* Approval by the local Site Coordinator and/or Senior Commissioner Representative (SCR) may be required.

** Enhanced support for organizations recognized as Employee Resource Groups

Note: All technology-related support outlined above may only be used to communicate with existing membership. These resources may not be used to recruit new members, fundraise, or any other use without prior written approval from EDI.

VII. Making Requests for Support

EDI will only consider requests for support from organizations that comply with the terms of this policy. The determination will depend on whether affording the support is allowed, prohibited, or mandated by statute, regulation, executive or court order, or departmental or agency policy.

Where the support involves a Government expenditure being justified as a “necessary expense” of the Service, it must:

- a. Not be prohibited by law,
- b. Not be an item that falls within the scope of a more specific appropriation or statutory funding scheme.

The Service reserves the right to set limits for the support of these organizations for specific events or for specific items based on such factors.

VIII. Time Off

Employees may be permitted to use administrative hours to participate with and/or attend meetings/events of approved organizations. Time off for these activities are approved at management’s discretion, however, managers are *highly* encouraged to promote employee involvement in both Employee Organizations and Employee Resource Groups, when appropriate.

National Presidents/Heads of Employee Organizations/Resource Groups

In accordance with IRM 6.610.1.3.10, National Presidents/IRS Heads of Employee Organizations/Resource Groups may be permitted up to 8 hours of administrative time per calendar year to carry out their leadership responsibilities for their respective employee organizations/resource groups (the total excused absence hours for volunteer activities may not exceed 8 hours in a calendar year).

Requests for excused absence for volunteer activities are approved by the second-level approval authority or higher, as determined by each business unit.

SETR Program Code for Volunteer Activities: 59563

Employee Attendance at Employee Organization/Resource Group Events

In accordance with Article 30, Section 2D of the National Agreement (NA II), employees may be permitted up to 16 hours of administrative time per calendar year for self-directed training. Managers may approve such administrative time, consistent with the NA II and workload and staffing needs.

Mere attendance at an EO/ERG conference is not enough to satisfy the requirements of the NA II. Section 2D requires that approval of the administrative time be for self-development courses that are outlined in individual employees' Career Learning Plans (CLPs). Employees should articulate the self-development or training course(s) that will contribute to their professional development in their jobs or careers in the IRS.

Employee organization/resource group activities that may meet the requirements for self-directed training include:

- Annual Training Conference (including virtual conferences)
- Lunch and Learn sessions
- Training programs
- Mentoring programs

SETR Program Code for Self Directed Training: 59564

IX. Travel

In consideration of current fiscal constraints, travel costs for employees to participate in IRS Employee Organization or Employee Resource Group related activities will not be covered by the Service. Employees may, however, attend events at their own expense. In addition, employees may be granted administrative time to attend activities if all requirements outlined in Article 30, Section 2D of the National Agreement are met.

X. Guest Speakers

Organizations may invite an IRS employee to present at an EO/ERG event. As outlined above, travel for IRS employees will not be funded by the Service.

If an organization wishes to invite an IRS executive, manager or employee to speak or present at an EO or ERG activity that requires travel, the request must be submitted in writing *at least* 90 days in advance using [Form 14458](#), Employee Group Guest Speaker Request, to EDI's EDI via e-mail at edi.diversity.strategy.division@irs.gov. If a speech or presentation will be delivered virtually, and travel is not required, a speaker request as outlined above is not required.

Note: Each business unit may have additional procedures in place to coordinate and/or approve virtual and in-person speaking requests. EOs and ERGs are encouraged to contact the appropriate office to determine specific requirements.

XI. Fundraising

Only organizations that are recognized as either an EO or ERG and that are covered by this policy are authorized to conduct fundraising activities within IRS facilities as follows:

- a. Employee organization and employee resource groups may solicit donations among their own members, for support of the organization or for the benefit of one of the organization's members where the solicitations are conducted under agency approved policies and procedures. 5 C.F.R. § 950.102(d).
- b. Employee organizations and employee resource groups that are non-profits organized under IRC § 501(c)(3) may fundraise in public areas of federal building after obtaining a GSA permit from the appropriate official. See 41 C.F.R. § 102-74-410. Questions about permitted activities should be sent to EDI via email at edi.diversity.strategy.division@irs.gov and questions about the procedures to obtain a permit should be sent to the building manager.

XII. Limitations

The list below describes, in a general way, certain significant limitations on the operations of EO/ERGs and their members. The list is not intended to be exhaustive. Where referenced, the full text of statutes and regulations should be consulted, and advice from the Director, EDI should be obtained when in doubt.

5 USC §7101 et seq.

Statutes, regulations, and executive orders restrict employee organizations/resource groups from participating in activities reserved for labor unions granted exclusive recognition rights. Employee organizations/resource groups may not participate in collective bargaining negotiations, grievances, personnel policies, and practices or other matters involving conditions of employment or bargaining unit employees. The Internal Revenue Service complies with Executive Order 1149, Labor-Management Relations in the Federal Service, and also adheres to analogous provisions of 5 CFR §251.

18 USC §205

As amended, 18 USC §205 will allow employees, if not inconsistent with the faithful performance of their duties, to represent before the Federal Government, without compensation, nonprofit, cooperative, voluntary, professional, recreational, or similar organizations composed primarily of Federal employees, their spouses, or dependent children, except in matters that involve: (1) a claim against the Government; (2) a judicial or administrative proceeding where the organization is a party; or (3) a grant, contract, or other agreement (or request therefore) providing for the disbursement of Federal funds to the organization.

18 USC §208

In the unusual circumstance where the Service determines that an employee's participation in the affairs of an employee organization/resource group constitutes official activity, this Statute may preclude the employee from serving on the organization's board of directors or from assuming other official roles in that organization. Obtaining legal advice in such cases is highly recommended.

18 USC §1913

No part of the money appropriated by an enactment of Congress shall, in the absence of express authorization by Congress, be used directly or indirectly to pay for any personal service, advertisement, telegram, telephone, letter, printed or written matter, or other device, intended or designed to influence in any manner a Member of Congress, to favor or oppose, by vote or otherwise, any legislation or appropriation by Congress, whether before or after the introduction of any bill or resolution proposing such legislation or appropriation; but this shall not prevent officers or employees of the United States or of its departments or agencies from communicating to Members of Congress on the request of any Member, or to Congress, through the proper official channels, requests for legislation or appropriations which they deem necessary for the efficient conduct of the public business.

5 CFR §251.202

The provision of support or consultation to any employee organization/resource group is not to be construed as Federal sponsorship, sanction, or endorsement of the organization or its activities. The Internal Revenue Service, by its adoption and application to this policy, does not intend to endorse or sanction specific groups or their activities. The activities, programs, and business of employee organizations/resource groups shall not be represented directly or indirectly as official activities of the Internal Revenue Service. The Internal Revenue Service does not assume legal or financial responsibility for employee organization activities or programs.

5 CFR §2635, Subpart G

Although support of employee organizations/resource groups is permissible under certain circumstances, authority to use Government resources for employee organization/resource group activities is strictly limited to those authorized by the Service. Generally, an employee shall not use public office for the endorsement of any product, service, or enterprise, or for the private gain of others, including a nonprofit organization of which the employee is an officer or member.