



FURLOUGH

INFORMATIONAL GUIDE

WHAT YOU NEED TO KNOW

DISCLAIMER

This guide reflects Treasury Department's current policies regarding furlough processes, as they apply to IRS employees. This educational material is prepared by NTEU Chapter 193 to help IRS employees understand this information during this time. Always check with your supervisor and HR office for the most current guidance applicable to your specific situation.

This guide is for informational purposes only. For official policy interpretation or specific situations, consult with IRS management, HR, or contact NTEU Chapter 193 for union representation.

UNDERSTANDING SHUTDOWN FURLOUGH

What is a Shutdown Furlough?

A shutdown furlough happens when the government does not have an approved budget (lapse in appropriations). When this occurs:

- You are placed in **temporary non-duty, non-pay** status
- The agency must shut down activities not specifically exempted by the Anti-Deficiency Act
- You cannot work or be paid until funding is restored

UNDERSTANDING SHUTDOWN FURLOUGH

Why Are Employees Being Furloughed?

- Simply put: **lack of appropriated funds.**
- Without an approved budget or continuing resolution, the agency **cannot legally** pay most employees to work.

WHO WORKS AND WHO DOESN'T?

FURLOUGHED EMPLOYEES

(Non-Excepted)

- Most employees funded by annual appropriations will be furloughed and **CANNOT** work.

EXCEPTED EMPLOYEES

(Continue Working)

- You are "**excepted**" and **MUST** continue working if your position involves:
- Functions with **continuing funding sources** (not dependent on annual appropriations)
- Functions expressly authorized by Congress to continue **even without funding**

WHO WORKS AND WHO DOESN'T?

- Functions where authority to obligate funds is necessarily implied by statute.
- Safety of human life or protection of property (emergency work)
- Presidential constitutional duties
- Short-term activities necessary for orderly shutdown of operations

NOTE: Agency legal counsel and senior managers determine excepted/non-excepted status.

CRITICAL INFORMATION FOR EXCEPTED EMPLOYEES

YOUR WORK OBLIGATIONS:

- You **MUST** report to work as directed in your Excepted Notice letter
- You will work without pay during the shutdown
- You **will** receive back pay once funding is restored

CRITICAL INFORMATION FOR EXCEPTED EMPLOYEES

**If You Are Sick or Have a Hardship
And You Received a Furlough Excepted
Notice letter:**

"The Service will consider an employee's request not to work during the furlough period due to hardship."

Actions Required:

- Notify your supervisor **immediately** upon receipt of notice, or as soon as possible
- This applies if you are **ill** or have another **hardship**
- Submit a formal hardship request through your supervisor

Requesting to Move to Non-Excepted Status:

- You may request hardship status to become non-excepted
- **Reason:** To seek outside employment during the shutdown
- **How:** Submit hardship request through your manager

CRITICAL INFORMATION FOR EXCEPTED EMPLOYEES

YOUR TOUR OF DUTY DURING SHUTDOWN

- Complete all excepted work assignments as directed
- **Once excepted work is done** but your regular tour of duty isn't over: **you will be placed in furlough status**
- You **cannot** continue working or remain on duty once excepted tasks are complete

RULES DURING FURLOUGH (NON-EXCEPTED EMPLOYEES)

WHAT YOU CANNOT DO:

- **Use your government-issued mobile phone**
- **Log into government accounts**
(no remote access)
- **Perform ANY work** (even voluntary work is prohibited)
- **Check government email**
- **Respond to work-related communications**

VIOLATING THESE RULES:

Performing any work during furlough can have serious consequences for you and the agency under the Anti-Deficiency Act.

STAYING INFORMED DURING SHUTDOWN

Where to Check for Updates:

You **MUST** regularly check the following for shutdown status and return-to-work information:

IRS Employee Hotline:

- 1-866-743-5748, Option 3
- TTY: 1-866-924-3578

Websites:

- www.irs.gov/employee (primary source)
- Search "employee emergency" in the IRS.gov search box
- www.treasury.gov
- www.opm.gov

Check these sources **DAILY** for updates on shutdown status and when to return to work.

UNDERSTANDING FURLOUGH LETTERS

All Employees Receive:

Furlough Notice - Standard notice of furlough

Excepted Employees Also Receive:

Excepted Notice - Separate letter informing you that you must continue working and explaining expectations during the funding lapse

Important Letter Details:

- **Initial letters cover up to 30 calendar days**
- **On Day 31:** A second furlough letter will be issued if shutdown continues.



Written notice timing:

- Advance written notice (including email) is preferred
- If advance notice isn't feasible, notice may be given by: telephone, oral communication, personal email, or mail
- Written notice must be provided as soon as possible **after** furlough begins
- **If you didn't print your letter:** It will be posted to IRS.gov

APPLYING FOR UNEMPLOYMENT BENEFITS

Documents You Need (print these ASAP)

Before you are furloughed, print these four required documents:

1. Form W-2 (most recent)
2. Leave and Earnings Statement (latest)
3. Furlough Letter (when received)
4. Form SF-8

Steps to Take:

- Apply online or by phone:
 - <https://desempleo.trabajo.pr.gov>
 - 787-945-7900 M to F 7:00am to 4:30pm
- Apply as soon as possible after furlough begins
- Keep all documentation and confirmation numbers

CRITICAL UNEMPLOYMENT WARNING:

- Any unemployment benefits you receive **MUST BE REPAYED** if your salary is reinstated with back pay.
- This is required by law. Plan accordingly and keep funds available for repayment.

IF YOU ARE SEEKING OUTSIDE EMPLOYMENT DURING FURLOUGH

As per Article 48, Section 1 paragraph H of the National Agreement, employees can:

- Engage in outside employment
- While in a non-pay status, furloughed employees do not need to obtain prior written permission
- If the employee returns to duty and wants to continue the outside employment, they **must** submit a written request to continue such activity

NOTE: The outside employment MUST not go against the established parameters of the agency's Ethics

QUICK REFERENCE CHECKLIST

BEFORE Shutdown:

- Print W-2, Leave & Earnings Statement, Form SF-8
- Research your state's unemployment requirements
- Print your furlough letter when received
- Save important phone numbers and websites
- Plan personal finances for period without pay

QUICK REFERENCE CHECKLIST

IF You're Furloughed (Non-Excepted):

- Do NOT use government phone or computer
- Do NOT perform any work
- Check IRS Hotline daily:
1-866-743-5748, Option 3
- Check www.irs.gov/employee daily
- Apply for unemployment benefits
- Keep unemployment funds available for repayment

QUICK REFERENCE CHECKLIST

IF You're Excepted:

- Report to work as directed
- Complete assigned excepted duties
- Notify supervisor immediately if sick or experiencing hardship
- Request hardship status if seeking outside employment
- Once excepted work is complete, you go on furlough

IMPORTANT REMINDERS

- Stay informed through **official** channels.
- Follow all rules regarding work restrictions.
- Keep documentation organized.
- Reach out to NTEU 193 with concerns

**Together and informed,
we are stronger.**



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