

## Special Agent Compensation – How is it calculated and what can I expect?

Your starting salary will be determined by two factors: your qualifications and your assigned Post of Duty (POD) location. Based on your qualifications, you will likely be hired as a Grade 7 or Grade 9 Special Agent.

For those not familiar with how the federal government pay scales work, most federal employees are paid on either the “GS” pay scale or the “GL” pay scale, both having 15 “Grades.” Within each grade are ten “Steps.” As a Law Enforcement Officer, you will be compensated based on the “GL” Pay Scale, which offers a slightly higher level of pay between Grades 1 through 10. For Grades 10 through 15, the “GS” and “GL” pay scales are the same.

These grades and steps can be found on a Pay Scale table that the Office of Personnel Management (OPM) publishes. There are also other factors that determine your pay:

- *Locality Pay*

There are different Pay Tables based on where your assigned POD is located. Some locations offer a higher rate of pay based on a higher cost of living.

Note: If you are assigned to a POD and it is not located within a “Locality Pay Table for Geographic Area,” you POD would be classified under “Rest of United States”.

- *Law Enforcement Availability Pay (LEAP)*

As an IRS-CI Special Agent, you will receive LEAP, a program that provides a 25% pay increase over the standard OPM pay scale. This serves as an extra, special benefit for federal law enforcement professionals, acknowledging the potential for extended and irregular work hours and the likelihood of responding promptly as the situation demands.

Because you will be paid an additional 25% in compensation, you will be expected to work an average of 50 hours per week. This implies that in certain weeks, you may exceed 50 hours, while in other weeks, you may work fewer than 50 hours. However, by the end of the calendar year, your average workweek must total 50 hours.

New Special Agents typically begin their IRS Criminal Investigation (CI) careers at either Grade 7, Step 1, or Grade 9, Step 1. Whether you enter as a Grade 7 or Grade 9, it will be determined by a variety of factors which include your education level and/or specialized experience. You will be notified via email of your compensation level when you receive your Tentative Job Offer (TJO).

### How can I determine my initial salary?

To calculate your starting salary, you must first locate the appropriate Pay Table that is published by the [Office of Personnel Management](#).

NOTE: When referencing an OPM Pay Table, ensure you reference the appropriate Pay Table for the current year, as the Pay Tables vary annually due to adjustments determined by Congress.

## How much does an IRS-CI Special Agent Earn?

Find your Pay Table by identifying your POD based on your geographic area. Once you have located the correct pay table, find your salary by referencing your grade and step. Multiple that figure by 1.25 to factor in the 25% LEAP that you will receive.

Here is an example of how to calculate the starting salary for a Special Agent working in Chicago, Illinois, using the 2026 GL Pay Scale:

Grade 7, Step 1 for Chicago, IL	\$ 63,930.00
Add LEAP (25%)	\$ 15,982.50
<b>Total Pay for Chicago, IL</b>	<b>\$ 79,912.50</b>

Grade 9, Step 1 for Chicago, IL	\$ 71,299.00
Add LEAP (25%)	\$ 17,824.75
<b>Total Pay for Chicago, IL</b>	<b>\$ 89,123.75</b>

### Pay Rate Progression

If you consistently meet the job’s prerequisites each year, your salary could advance to a higher-level Grade each year, although there are no assurances.

If you achieve full success and advance through each Grade, you could reach Grade 13, Step 1 at year 4 or 5 of your career, although there is no certainty or assurance. Subsequently, each year, you will progress through the Steps of a Grade 13.

Below is an illustration of a standard advancement scenario. For this example, we will use the 2026 Pay Table for a Special Agent working in Chicago, Illinois. Please remember for Grades 7 and 9, you will reference the “GL” Pay Scale. For Grades 10 through 15, the “GS” and “GL” pay scales are the same.

			<b>Base Pay Chicago, IL</b>	<b>LEAP</b>	<b>Total Pay</b>
Year 1	Grade 7	Step 1	\$ 63,930.00	\$15,982.50	\$ 79,912.50
Year 2	Grade 9	Step 1	\$ 71,299.00	\$17,824.75	\$ 89,123.75
Year 3	Grade 11	Step 1	\$ 83,482.00	\$20,870.50	\$ 104,352.50
Year 4	Grade 12	Step 1	\$ 100,059.00	\$25,014.75	\$ 125,073.75
Year 5	Grade 13	Step 1	\$ 118,984.00	\$29,746.00	\$ 148,730.00
Year 6	Grade 13	Step 2	\$ 122,951.00	\$30,737.75	\$ 153,688.75

When examining the Pay Tables, noticeable variances emerge, primarily influenced by Geographic Area. Historically, the Locality with the highest adjusted salary is “SAN JOSE-SAN FRANCISCO-OAKLAND, CA.” The Locality with the lowest adjusted locality salary is “REST OF THE UNITED STATES.” To provide a general idea of starting pay using the 2026 Pay Tables, below are the minimum and maximum ranges for a Grade 7, Step 1 through a Grade 13, Step 1 for the stated geographic areas.

# How much does an IRS-CI Special Agent Earn?

		<b>SAN JOSE-SAN FRANCISCO-OAKLAND, CA</b>	<b>REST OF THE US</b>
Grade 7	Step 1 (with 25% LEAP)	\$ 89,366.25	\$ 71,485.00
Grade 9	Step 1 (with 25% LEAP)	\$ 99,666.25	\$ 79,725.00
Grade 11	Step 1 (with 25% LEAP)	\$ 116,697.50	\$ 93,347.50
Grade 12	Step 1 (with 25% LEAP)	\$ 139,870.00	\$111,885.00
Grade 13	Step 1 (with 25% LEAP)	\$ 166,325.00	\$133,046.25

While Grade 13, Step 10 represents the peak of Special Agent compensation, IRS-CI offers ample managerial opportunities that can lead to Grade 14 and Grade 15 positions or their equivalents. Employees seeking further career growth may also pursue executive ranks, which offer pay above both the GS and GL scales.

### **Annual Cost of Living Increases**

Furthermore, Congress has the authority to approve annual pay raises, commonly known as Cost-of-Living Adjustments (COLA) raises, for federal employees. The specific amounts fluctuate each year, and there is no assurance of approval. When granted, the OPM Pay Tables undergo adjustments to incorporate the approved increases.

### **Additional Compensation Incentives**

Over the course of your career, you may receive yearly awards that come with a bonus contingent upon the rating on your annual performance evaluation. These bonus amounts fluctuate and are not guaranteed; nonetheless, they serve as a rewarding incentive to consistently perform at a high level.