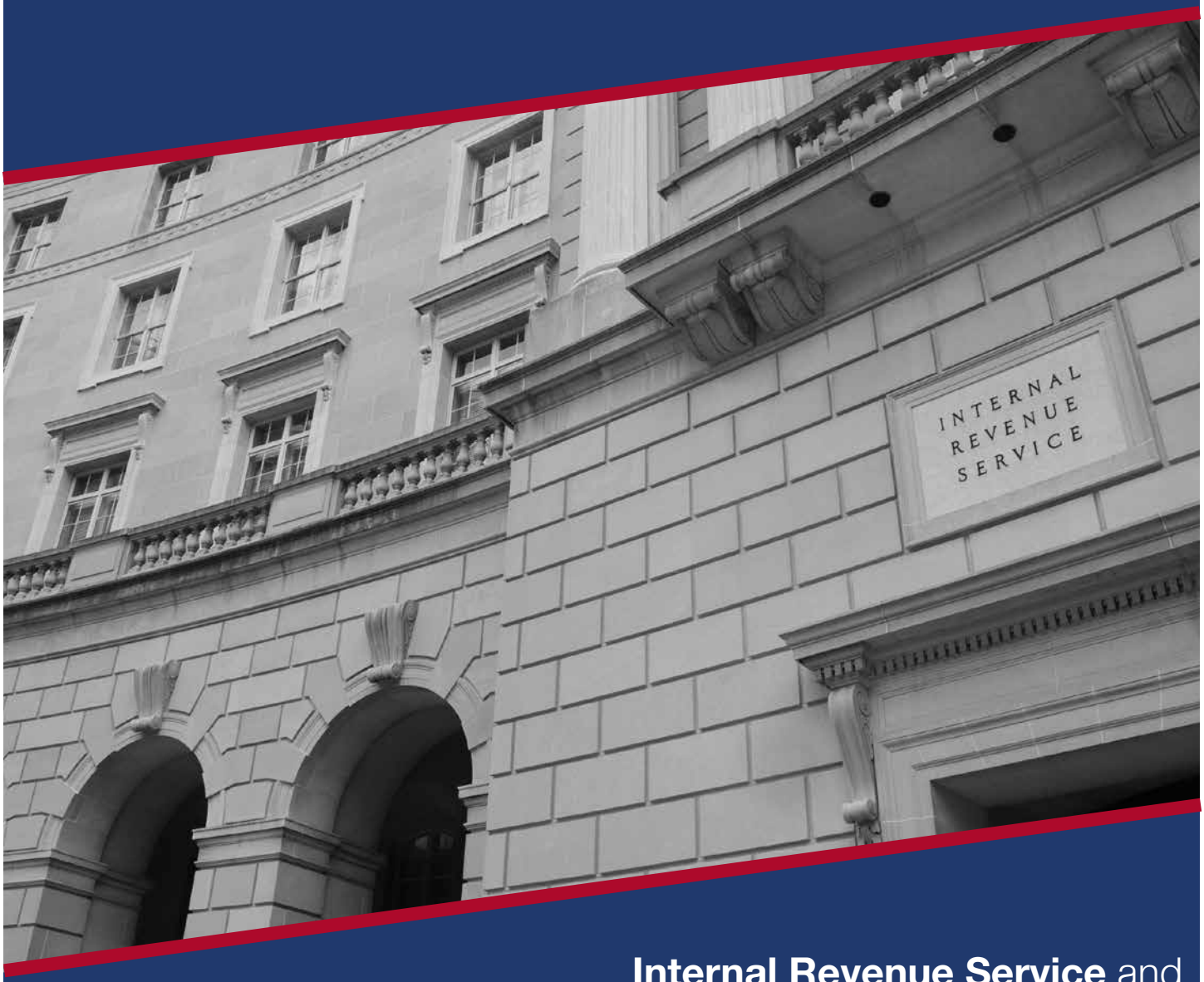
NTEU
The National Treasury Employees Union

IRS



Internal Revenue Service and
National Treasury Employees Union

2022 NATIONAL AGREEMENT

NTEU@IRS

The Internal Revenue Service is one of the world's most efficient tax administrators, playing a pivotal role in funding our government and enforcing our nation's tax laws. The National Treasury Employees Union is the nation's largest independent federal employee union, representing employees in 34 departments and agencies, including tens of thousands of IRS workers.

For more than a half-century, NTEU and the IRS have been negotiating term contracts that protect workplace rights, improve working conditions, and enable employees to serve taxpayers more effectively and further the agency's mission.

The IRS processes upwards of 240 million returns each year. It prevents identity thieves from siphoning tens of billions of dollars away from honest taxpayers. It helps taxpayers by answering questions and arranging for payment options. And it collects 95 percent of all federal revenue.

Without the IRS, millions of taxpayers wouldn't get the refunds they are owed.

The role of the IRS has expanded to administer programs that help American families and small businesses. The IRS now manages a wide range of benefits and tax credits for low- and middle-income families that assist with their financial security.

What empowers the IRS to meet its growing responsibilities and challenges is the skilled, talented and dedicated IRS workforce. For over 50 years, NTEU-negotiated contracts have improved the workplace for these exceptional employees.

Our work at the bargaining table has yielded benefits, programs and protections that are ingrained in the daily working lives of IRS employees. They include telework and alternative work schedules, transit subsidies and tuition reimbursement. NTEU also negotiates bilingual, time-off and performance award programs.

Over the years, each new agreement has built on the strength of the previous one and expands benefits for employees across the agency. Some of the new benefits in this six-year contract are:

- **Boosts in performance awards**
- **Increase in telework opportunities**
- **Child care subsidies**
- **Expanded use of hardship reassignments**

NTEU's advocacy on behalf of IRS employees extends beyond the bargaining table. Every year, NTEU is a leading voice on Capitol Hill for the funding and staffing the IRS needs to meet its critical mission. NTEU works in the courts, on Capitol Hill and with the media to promote and strengthen the federal workforce. And in workplaces nationwide, highly-trained NTEU leaders work alongside IRS employees and stand ready to address their issues and concerns.

NTEU and the IRS are proud to be partners in helping employees serve taxpayers more effectively and further the agency's mission.

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Preamble

The Internal Revenue Service (IRS) and the National Treasury Employees Union (NTEU) recognize that the right of employees to organize, bargain collectively, and participate through labor organizations of their own choosing in decisions which affect them, safeguards the public interest, contributes to the effective conduct of public business, and facilitates and encourages the amicable settlements of disputes between employees and their employers involving conditions of employment.

The IRS and NTEU recognize that the public interest demands the highest standards of employee performance and implementation of modern and progressive work practices to facilitate and improve employee performance and the efficient accomplishment of the operations of the Government.

The IRS and NTEU recognize that a mutual commitment to cooperation promotes both the efficiency of the IRS' operations and the well-being of its employees.

The IRS and NTEU agree that the dignity of employees will be respected.

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Article 1 | Coverage and Definitions

Section 1

A. This Agreement covers all professional and nonprofessional employees of the Internal Revenue Service (IRS), excluding all employees of the Chief Criminal Investigation; all employees of the Office of Chief Counsel; temporary employees with no reasonable expectancy of continued employment; management officials, supervisors, guards other than protective officers at the Enterprise Computing Center at Martinsburg, West Virginia; and employees described in 5 U.S.C § 7112 (b)(2), (3), (4), (6) and (7). Among the confidential employees excluded under 5 U.S.C § 7112 (b)(2) are the following:

1. Secretary to the Commissioner;
2. Secretary to any management official designated to make decisions on grievances, except group clerks or unit clerks;
3. Secretary to any Deputy, Assistant, Assistant to or Staff Assistant to any management official identified in subsection 1A2; and
4. Secretary to Chiefs, Employment Branch.

Section 2

If the Union becomes certified as the exclusive collective bargaining representative for any employees or bargaining unit not currently covered by this Agreement, this Agreement shall extend automatically to all employees covered by that certification on the sixtieth (60th) day following the certification of such unit. However, the dues withholding provisions of this Agreement shall be applicable upon certification of the Union.

Section 3

The following definitions shall apply for purposes of understanding this Agreement as determined by the Employer:

A. "Division" means one (1) of thirteen (13) stand-alone Service-wide business units including:

1. Facilities Management & Security & Security Services (FMSS);
2. Independent Office of Appeals;
3. Chief Financial Officer (CFO);
4. Communications and Liaison (C&L);
5. Criminal Investigation (CI);
6. Human Capital Office (HCO);
7. Large Business and International (LB&I);
8. Information Technology (IT);
9. Privacy, Government Liaison and Disclosure (PGLD);
10. Small Business/Self Employed (SB/SE);
11. Tax Exempt and Government Entities (TE/GE);
12. Taxpayer Advocate Service (TAS); and
13. Wage and Investment (W&I).

B. 1. "Campus" means the Submission Processing, Compliance Services and Accounts Management Centers plus the aligned Call Sites.

2. "Center Campus" means the aforementioned three (3) Center functions and the related satellite or auxiliary buildings, excluding the aligned Call Sites.

3. "Center" means one of the three (3) organizational components of a Campus (Submission Processing, Compliance Services or Accounts Management).

C. "IRS Headquarters" includes:

1. Office of the Commissioner of Internal Revenue;
2. Office of Professional Responsibility;
3. Equity, Diversity and Inclusion;
4. Research, Analysis and Statistics;
5. Whistleblower Office;
6. Affordable Care Act Office;
7. Office of Online Services; and
8. Return Preparer Office.

D. "Senior Commissioner Representative" (SCR) means the individual designated by the Commissioner of the IRS to serve as the point of contact on administrative matters impacting more than one (1) Division, or a Campus or an Enterprise Computing Center in a specified geographical area.

E. Enter on Duty (EOD) means the date an employee entered on duty with the IRS as modified to include any prior IRS service. The IRS EOD date will not be adjusted for time spent outside the IRS in Federal Service. IRS EOD will be adjusted for any new employee within ninety (90) days of the appointment date. Until adjusted, within the aforementioned ninety (90) day period, EOD (last appointment with the IRS) will be used for seniority determinations under the Agreement as appropriate. During orientation sessions, newly hired employees will be asked by the Employer to supply copies of SF-50s to expedite the adjustment process.

F. As used in this Agreement, "days" refers to calendar days unless otherwise expressly provided herein. If the day an action must be completed under this Article falls on a Saturday, Sunday or Federal holiday, the due date shall be the next regular business day (Monday through Friday).

Section 4

Nothing in this Agreement may be interpreted as the Employer's agreement or consent to negotiate over the terms and conditions of employment of non-bargaining unit employees and/or non-bargaining unit positions.

Section 5

Provisions in any collective bargaining agreement between the IRS and NTEU containing the phrase "the Employer has determined" or "Management has determined" denote a unilateral determination by the IRS that is placed in the Agreement for informational purposes. It is understood that such determinations may be unilaterally changed by the Employer at any time after notification to NTEU in accordance with Article 47 and any negotiations required by law.

Section 6

Conditions of employment, applicable to an IRS bargaining unit employee, are based on the unit status of the position held by the employee. Therefore, bargaining unit employees, when placed on a temporary promotion or formal detail to a non-bargaining unit position, are not covered by the provisions of this Agreement during the time of the temporary assignment.

Article 2 | Precedence of Law and Regulation

Section 1

In the administration of all matters covered by this Agreement, the parties are governed by the following: existing or future laws; Government-wide rules or regulations in effect upon the effective date of this Agreement; and Government-wide rules or regulations issued after the effective date of this Agreement that do not conflict with this Agreement.

Section 2

To the extent that provisions of the Internal Revenue Manual (IRM) or the Department of the Treasury policies are in specific conflict with this Agreement, the provisions of this Agreement will govern.

Section 3

IRS will make an electronic link available from the IRS website to OPM directives, GSA Federal Travel Regulations, Treasury regulations, DOL Office of Workers' Compensation Programs and IRMs.

Article 3 | Employer Rights

Section 1

A. The Employer retains the right:
   1. to determine the mission, budget, organization, number of employees, and internal security practices of the Agency;
   2. to hire, assign, direct, layoff and retain employees, or to suspend, remove, reduce in grade or pay, or take other disciplinary action against employees;
   3. to assign work, to make determinations with respect to contracting out, and to determine the personnel by which operations shall be conducted;
   4. with respect to filling positions, to make selections for appointments from: (a) amongst properly ranked and certified candidates for promotion; or (b) any other appropriate source; and
   5. to take whatever actions may be necessary to carry out the mission during emergencies.

B. The Employer also retains its permissive rights under 5 U.S.C. § 7106(b)(1).

Section 2

The Employer retains all other rights in accordance with applicable laws and regulations, except for those specific modifications contained in this Agreement.

Article 4 | Protections Against Prohibited Personnel Practices

Preamble

The parties mutually recognize that, consistent with 5 USC § 2301, personnel management should be implemented consistent with the following merit system principles:

1. Recruitment should be from qualified individuals from appropriate sources in an endeavor to achieve a work force from all segments of society. Selection and advancement should be determined solely on the basis of relative ability, knowledge, and skills after fair and open competition which assures that all receive equal opportunity.
2. All employees and applicants for employment should receive fair and equitable treatment in all aspects of personnel management without regard to political affiliation, race, color, religion, national origin, sex, marital status, age, or handicapping condition, and with proper regard for their privacy and constitutional rights.

3. Equal pay should be provided for work of equal value, with appropriate consideration of both national and local rates paid by employers in the private sector. Appropriate incentives and recognition should be provided for excellence in performance.
4. All employees should maintain high standards of integrity, conduct and concern for the public interest.
5. The Federal work force should be used efficiently and effectively.
6. Employees should be retained on the basis of the adequacy of their performance. Inadequate performance should be corrected. Employees should be separated who cannot or will not improve their performance to meet required standards.
7. Employees should be provided effective education and training in cases in which such education and training would result in better organizational and individual performance.
8. Employees should be:
   (a) protected against arbitrary action, personal favoritism, or coercion for partisan political purposes; and
   (b) prohibited from using their official authority or influence for the purpose of interfering with or affecting the result of an election or a nomination for election.
9. Employees should be protected against reprisal for the lawful disclosure of information which the employees reasonably believe evidences:
   (a) a violation of any law, rule, or regulation; or
   (b) mismanagement, a gross waste of funds, an abuse of authority, or a substantial and specific danger to public health or safety.

Section 1

A. For the purpose of this Article, prohibited personnel practice means any action described in Section 2 below. This Article is intended to be applied consistent with 5 U.S.C § 2302.

B. For the purpose of this Article, "personnel action" means:
   1. an appointment;
   2. a promotion;
   3. an action under Chapter 75 of the Civil Service Reform Act of 1978 or other disciplinary or corrective action;
   4. a detail, transfer, or reassignment;
   5. a reinstatement;
   6. a restoration;
   7. a reemployment;
   8. a performance evaluation under chapter 43 of the Civil Service Reform Act of 1978;
   9. a decision concerning pay, benefits, or awards, or concerning education or training if the education or training may reasonably be expected to lead to an appointment, promotion, performance evaluation, or other action described in this subsection;
   10. a decision to order psychiatric testing or examination;
   11. the implementation or enforcement of any nondisclosure policy, form, or agreement; and
   12. any other significant change in duties, responsibilities or working conditions.

Section 2

The Employer shall not:

A. Discriminate for or against any employee or applicant for employment:
   1. on the basis of race, color, religion, sex, or national origin, as prohibited under Section 717 of the Civil Rights Act of 1964;
   2. on the basis of age, as prohibited under Sections 12 and 15 of the Age Discrimination in Employment Act of 1967;
   3. on the basis of sex, as prohibited under Section 6(d) of the Fair Labor Standards Act of 1938;
   4. on the basis of handicapping condition, as prohibited under Section 501 of the Rehabilitation Act of 1973;
   5. on the basis of marital status or political affiliation, as prohibited under any law, rule, or regulation.

B. Solicit or consider any recommendation or statement, oral or written, with respect to any individual who requests or is under consideration for any personnel action unless such recommendation or statement is based on the personal knowledge or records of the person furnishing it and consists of:
   1. an evaluation of the work performance, ability, aptitude, or general qualifications of such individual; or
   2. an evaluation of the character, loyalty, or suitability of such individual.

C. Coerce the political activity of any person (including the providing of any political contribution or service), or take any action against any employee or applicant for employment as reprisal for the

refusal of any person to engage in such political activity.

D. Deceive or willfully obstruct any person with respect to such person's right to compete for employment.

E. Influence any person to withdraw from competition for any position for the purpose of improving or injuring the prospects of any other person for employment.

F. Grant any preference or advantage not authorized by law, rule, or regulation to any employee or applicant for employment (including defining the scope or manner of competition or the requirements for any position) for the purpose of improving or injuring the prospects of any particular person for employment.

G. Appoint, employ, promote, advance, or advocate for appointment, employment, promotion, or advancement, in or to a civilian position, any individual who is a relative (as defined in Title 5 of the United States Code) of such employee if such position is in the agency in which such employee is serving as a public official (as defined in Title 5 of the United States Code) or over which such employee exercises jurisdiction or control as such an official.

H. Take or fail to take, or threaten to take or fail to take, a personnel action with respect to any employee or applicant for employment as a reprisal for:

1. disclosure of information by an employee or applicant which the employee or applicant reasonably believes evidences:

   (a) a violation of any law, rule, or regulation; or

   (b) gross mismanagement, a gross waste of funds, an abuse of authority, or a substantial and specific danger to public health or safety, if such disclosure is not specifically prohibited by law and if such information is not specifically required by Executive Order to be kept secret in the interest of national defense or the conduct of foreign affairs; or

2. a disclosure to the Special Counsel or to the Inspector General of an agency or another employee designated by the head of the agency to receive such disclosures, of information which the employee or applicant reasonably believes evidences:

   (a) a violation of any law, rule, or regulation; or

   (b) gross mismanagement, a gross waste of funds, an abuse of authority, or a substantial and specific danger to public health or safety.

I. Take or fail to take, or threaten to take or fail to take, any personnel action against any employee or applicant for employment as a reprisal for:

1. the exercise of any appeal, complaint or grievance right granted by any law, rule, or regulation;

2. testifying for or otherwise lawfully assisting any individual in the exercise of any right referred to in subsection 11 above;

3. cooperating with or disclosing information to the Inspector General of an agency, or Special Counsel, in accordance with applicable provisions of law; or

4. refusing to obey an order that would require the individual to violate a law, rule or regulation.

J. Discriminate for or against any employee or applicant for employment on the basis of conduct which does not adversely affect the performance of the employee or applicant or the performance of others; except that nothing in this subsection shall prohibit an agency from taking into account in determining suitability or fitness any conviction of the employee or applicant for any crime under the laws of any State, of the District of Columbia, or of the United States.

K. 1. Knowingly take, recommend, or approve any personnel action if the taking of such action would violate a veterans' preference requirement; or

2. Knowingly fail to take, recommend, or approve any personnel action if the failure to takesuch action would violate a veterans' preference requirement.

L. Take or fail to take any other personnel action if the taking of, or failure to take, such action violates any law, rule, or regulation implementing, or directly concerning, the merit system principles contained in the Civil Service Reform Act of 1978.

M. Implement or enforce any nondisclosure policy, form, or agreement, if such policy, form or agreement does not contain the following statement:

> "These provisions are consistent with and do not supersede, conflict with, or otherwise alter the employee obligations, rights, or liabilities created by existing statute or Executive order relating to (1) classified information, (2) communications to Congress, (3) the reporting to an Inspector General of a violation of any law, rule, or regulation, or mismanagement, a gross waste of funds, an abuse of authority, or a substantial and specific danger to public health or safety, or (4) any other whistleblower protection. The definitions, requirement, obligations, rights, sanctions, and liabilities created by controlling Executive orders and statutory provisions are incorporated into this agreement and are controlling."

Section 3

An employee aggrieved under Section 2, above, may raise the matter under a statutory procedure or under the employee grievance procedure outlined in Article 41 of this Agreement, but not under both.

Section 4

In reviewing grievances on the provisions of this Article, arbitrators will apply the same standards of evidence and burden of proof as those applied by the Merit Systems Protection Board.

Article 5 | Employee Rights

Section 1

A. 1. The initiation of grievances in good faith by employees will not cause any reflection on their standing with their managers or on their loyalty or desirability to the organization. Employees and Union stewards who have relevant information concerning any matter for which remedial relief is available under this Agreement will, in seeking resolution of such matter, be assured freedom from restraint, interference, coercion or discrimination, intimidation or reprisal

2. The Employer will not impose any restraint, interference, coercion or discrimination against any employees in the exercise of their right to designate a Union steward for the purpose of representing to the Employer any matter of concern over the interpretation or application of this Agreement or of representing the employees to any Government agency or official other than the Employer.

B. Grievances alleging violations of subsection 1A1, above, may be filed at the second step of the Article 41 grievance procedure.

C. Discussions between a Union representative and an employee seeking counsel or advice regarding non-criminal investigations are confidential, absent the Employer's overriding need for the information determined on a case-by-case basis, consistent with applicable case law. The Employer agrees not to solicit information from any Union representative concerning the nature of such confidential discussions except as noted above.

Section 2

Nothing in this Agreement will require an employee to become or remain a member of a labor organization or to pay money to the organization except pursuant to a voluntary written authorization by a member for payment of dues through payroll deductions or by voluntary cash dues payment by a member.

Section 3

Except as otherwise expressly provided in this Agreement or the Statute, the right to assist a labor organization extends to participation in the management of the organization and acting for the organization in the capacity of an organizational representative, including presentation of views to officials of the Executive Branch, the Congress, or other appropriate authority.

Section 4

A. Any employee who is the subject of a conduct investigation, or is being interviewed as a third party witness, and who reasonably believes that an interview by a representative of the Employer may result in disciplinary action has the right to representation, if requested, by a person designated by the Union.

B. At the time the employee is contacted to schedule such an interview, the employee will be provided the following information:

1. the subject matter of the interview in as much specificity as possible, including whether the interview involves criminal or non-criminal matters, if known, except when doing so would undermine the investigation;

2. that he or she is the subject of the conduct interview or whether the employee is being interviewed as a third-party witness;

3. that if the employee reasonably believes that the interview may result in disciplinary action, the employee is entitled to representation during the interview, if requested, by a person designated by the Union;

4. that the interview will be scheduled to allow the employee an opportunity to seek the counsel of a Union representative; such counseling shall not unduly delay the interview; and

5. that if he or she is the subject of the conduct interview, he or she will be given an IRS Form 8111 (Exhibit 5-1). The employee will execute Form 8111. Employees shall be given a copy of the executed Form 8111 for their own records and will provide the original Form 8111 to the Special Agent prior to the interview. Should the employee fail to bring the Form 8111 to the interview, the employee will either be instructed to retrieve the original Form 8111 or to execute a new Form 8111.

C. Prior to beginning interviews with employees who are being interviewed as third-party witnesses, the employees will be provided with IRS Form 9142 (Exhibit 5-4). When employees are provided Form

9142 they shall acknowledge receipt and be given a copy of the executed form for their records.

D. If the interview is initiated by the employee, there is no obligation to inform the employee of the right to Union representation before beginning the interview. However, at the time the Special Agent or any other representative of the Employer should reasonably believe that the information offered by the employee indicates that the conduct of the employee could reasonably result in discipline to the employee, the employee must then be advised of the right to Union representation as provided in subsection 4A1 above.

E. If an employee appears for a scheduled interview without representation and reasonably believes, because the subject of the interview has changed, that disciplinary action may result, the employee may request a brief delay to secure such representation.

F. If an employee is represented in an interview and the subject of the interview changes to subjects over which the employee and the representative have not conferred, the employee or the representative may request a brief recess to confer on such issues.

G. When an employee is interviewed by the Employer or the Employer's representative and the employee is the subject of an investigation, the employee will be informed of the subject matter of the interview in as much specificity as possible, except when doing so would undermine the investigation, and whether it concerns criminal or administrative misconduct at the time the interview is scheduled. If in cases solely involving administrative misconduct the employee refuses to respond to questions, the employee shall be advised of the following: "Pursuant to 31 C.F.R. § 0.207, when directed to do so by a competent Treasury (e.g., the Treasury Inspector General for Tax Administration) or Internal Revenue Service authority, employees must testify or respond to questions in matters of official interest. Employees must give such testimony, or respond to questions, under oath when required or requested to do so. Your failure to respond as required may result in severe discipline including removal."

H. When the subject of an investigation is being interviewed regarding possible criminal conduct and prosecution, and the interview is custodial in nature, at the beginning of the interview the employee shall be given a statement of Miranda rights contained on IRS Form 5228 (Exhibit 5-2). If the employee waives his or her rights, the employee shall so indicate by signing the above referenced form and shall be given a copy of said executed form.

I. When the subject of an investigation is being interviewed regarding possible criminal conduct and the interview is non-custodial, at the beginning of the interview the employee shall be given a statement of rights contained in Form 12036 (Exhibit 5-6). If the employee waives his or her rights, the employee shall sign the above referenced form and shall be given a copy of said executed form.

J. In an interview involving possible criminal conduct where prosecution has been declined by appropriate authority, at the beginning of the interview the employee shall be given a statement of the Kalkines warning. The warning shall contain the following language:

> "You are here to be asked questions pertaining to your employment with the Internal Revenue Service and the duties that you perform for IRS. You have the option to remain silent, although you may be subject to removal from your employment by the Service if you fail to answer material and relevant questions relating to the performance of your duties as an employee. You are further advised that the answers you may give to the questions propounded to you at this interview, or any information or evidence which is gained by reason of your answers, may not be used against you in a criminal proceeding except that you may be subject to a criminal prosecution for any false answer that you may give."

K. When employees are given the Kalkines warning, they shall be given IRS Form 8112 (Exhibit 5-3). Employees will acknowledge on IRS Form 8112 the receipt of the above warning. Employees shall be given a copy of the executed IRS Form 8112 for their own records.

L. When the person being interviewed is accompanied by a representative furnished by the Union, in both criminal and non-criminal cases, the role of the representative includes, but is not limited to, the following rights:

1. to clarify the questions;
2. to clarify the answers;
3. to assist the employee in providing favorable or extenuating facts;
4. to suggest other employees who have knowledge of relevant facts; and
5. to advise the employee.

However, a representative may not transform the interview into an adversarial contest. Once it is determined that an investigation is not criminal in nature or once prosecution is declined, the Union and the employee may request a reasonable

delay of the interview; such request shall not be unreasonably denied.

M. In interviews regarding possible criminal conduct when the employee interviewed is represented by counsel, and when the Employer's representative or any other representative of the Employer is on reasonable notice of such representation, the employee's counsel shall have authority to represent the employee during the interview. Special Agents and other agents of the Employer on reasonable notice of such representation shall not initiate ex parte communication with the employee. It will continue to be the practice of agents of the Employer (e.g., the Treasury Inspector General for Tax Administration) and the Employer to contact the employee's supervisor to arrange an interview or other contact.

N. Interviews conducted by the Employer's representative may be manually and/or mechanically recorded by either party. The role of any person other than employees or their representatives in the recording of the interview shall be subject to applicable disclosure provisions. The recording may not unreasonably delay the interview.

O. The Employer will issue a notice to all employees on a semi-annual basis that states, in part, the following:

1. Employees have the right to be represented by the Union in an examination conducted by the Employer or a representative of the Employer in connection with an investigation if:
   (a) the employee reasonably believes that the examination may result in disciplinary action against the employee; and
   (b) the employee requests such representation; and
2. Employees may exercise this right if the above conditions are met whether the employee is the subject of the investigation (including a background investigation) or is a third-party witness. The IRS fully supports the aforementioned right.

P. When the Employer has determined to use a Statement Analysis Questionnaire in an investigation, employees are entitled to all the applicable rights of this Agreement that apply to the subjects of investigations, including Miranda and Kalkines, if appropriate.

Q. As prescribed by the Privacy Act (and only in non-criminal matters), the Employer shall collect information to the greatest extent practical directly from the subject individual when the information may result in adverse determinations about an individual's rights, benefits and privileges under federal programs.

R. The Employer recognizes the importance of completing an investigation of an employee in as timely a manner as practicable. When an employee has been advised that he or she is/was the subject of an investigation, and a determination is made not to propose disciplinary action, the Employer will issue the appropriate letter (i.e., clearance or closed without action) to the employee within a timely fashion, normally within thirty (30) days of when the case involving the employee is closed.

S. On a quarterly basis (i.e., April 30, July 31, October 31, and January 31), the IRS will issue a report to the Union which, at a minimum, provides information on when each investigation of a bargaining unit employee was opened and closed during the preceding period, and the date of issuance of the clearance letter or notice of proposed disciplinary or adverse action.

Section 5

A. The questions whether, and on what date, to resign are voluntary matters of free choice for each employee. When an employee is faced with the prospect of Employer-initiated action such as termination or removal, the employee shall have the right not to resign or, if the employee chooses, to make a resignation effective at any time prior to the effective date of the Employer's action. When authorized by a settlement agreement, the employee's record shall only state that he/she resigned; no reference shall be made to such action occurring "for cause" when an employee voluntarily resigns. The employee will be advised that he or she may consult with a Union representative and have a representative present prior to making a decision. This advice will be acknowledged in writing by the Employer and the employee. A copy of this acknowledgment will be provided to the employee. Resignations shall not be secured by coercive or deceptive means.

B. An employee may request to withdraw a resignation at any time prior to its effective date, provided the withdrawal is communicated to the Employer in writing. The Employer may deny the withdrawal request before its effective date only for legitimate reasons including, but not limited to, administrative disruption or the hiring of a replacement or a valid commitment to hire a replacement. Avoidance of an adverse action proceeding is not a legitimate reason to deny the withdrawal. The denial and the reasons for the denial will be communicated to the employee.

C. If the Employer has committed to hire or has hired a replacement, the Employer will consider granting the withdrawal of the resignation application if a position in the employee's same grade and series, including any special skills (if applicable),

and commuting area becomes vacant prior to the effective date.

D. The Employer recognizes that, pursuant to law and regulation, certain resignations can be considered involuntary. The Employer will attempt to avoid causing such resignations.

Section 6

The Employer is entitled to require truthful answers from employees in response to questions in matters of official interest. An employee who fails to provide such answers is subject to disciplinary action, including removal. An employee may properly refuse to answer questions regarding matters in which the Employer has no official interest. The Employer has determined that no employee shall be required to play the role of a corrupt employee or be required to operate undercover.

Section 7

A. The Employer and the Union agree that mutual respect between supervisors and employees is integral to the efficient conduct of the Employer's operations. Relationships between employees and their supervisors or managers should be mutually conducted in a businesslike, courteous and tactful manner. Employees and their supervisors or managers are encouraged to discuss any concerns regarding their relationship. Grievances alleging a violation of this provision by the employee's immediate supervisor may be filed at the second step within fifteen (15) workdays of the incident.

B. Managers are expected to respect the privacy of their employees, protect confidential information regarding their employees, and only share such information with individuals with a "need to know."

Section 8

The Employer is committed to providing a work environment free of discrimination because of sexual preference or orientation.

Section 9

A Statement of Basic Employee Rights appears in Exhibit 5-5 of this Agreement. The Employer will post the Statement on all official bulletin boards and the Union may post it on all of its bulletin boards. Further, the Union may discuss these rights in orientation sessions.

Section 10

The Employer has determined that employees shall not be required to disclose an arrest or conviction that a court has ordered purged from the employee's record, in any interview, on any official form or statement, or during any investigation with the Employer or an Employer representative.

Section 11

Consistent with workload and staffing needs, the Employer will make reasonable efforts to approve up to a maximum of one (1) hour of administrative time annually to consult with a national Union-sponsored Benefits Counselor in accordance with Article 36.

Section 12

Nothing in this Agreement shall prohibit an employee from being represented by a Union steward at any stage of the Equal Employment Opportunity (EEO) complaint process including the counseling stage.

Section 13

Employees recognize their responsibility to comply with all lawful orders and instructions from management officials in their chain of command. However, no employee will be subject to disciplinary or adverse action for refusing to comply with what is determined by an appropriate authority to be unlawful.

Section 14

A. Should the Employer determine to use covert video surveillance in conducting administrative investigations and/or the monitoring of electronic mail, the Employer will provide notice to the Union at the national level and afford the Union the opportunity to bargain to the fullest extent of the Statute.

B. Any evidence derived from phone monitoring, that is used as support for a proposed disciplinary or adverse action, shall be provided to the employee and/or the employee's designated representative, where not prohibited by law, rule or regulation.

Section 15

The Employer recognizes the right of every bargaining unit employee to be free from reprisal for providing information in connection with a violation of any law, rule, regulation, or provision of any collective bargaining agreement, and/ or evidence supporting mismanagement, a gross waste of funds, an abuse of authority, or a substantial and specific danger to public health or safety.

Section 16

The Employer has determined that any employee, who is the subject of a Section 1203 complaint from a taxpayer or a taxpayer's representative, will not meet with the taxpayer or the taxpayer's representative, until the Employer has made a determination regarding the reassignment of the case. If the Employer determines to not reassign the case, the employee has the right to seek and obtain an opinion from the Deputy Agency Ethics Official, or designee, concerning any conflict of interest situation and related matters. All decisions in

this respect are grievable under Article 41.

Section 17 Pseudonyms

An employee may request a pseudonym only if he/she provides adequate justification, including protection of personal safety. An employee's request will not be unreasonably denied by the Employer. If authorization is withheld, the Employer will provide the reasons in writing and the employee may challenge the decision pursuant to the streamlined grievance process of Article 41 of this Agreement.

Section 18

Last Chance Agreements

A. Consistent with Article 8, subsection 1A6, the Union will be entitled to attend "last chance" meetings and any settlement discussions regarding the "last chance" agreement. In addition, the terms of a "last chance" agreement will contain at a minimum:
   1. the conditions that must be met by the employee;
   2. the penalty for breach of the agreement; and
   3. the duration of the agreement.

Section 19

Loss of Information

If an employee's Social Security number (SSN) is disclosed to an unauthorized, third (outside) party by the Employer or its agent, and the Employer determines through established procedures that the risk or likelihood of identity theft is high, then the Employer will offer the employee identify theft protection for one (1) year.

Article 6 | Outside Employment

Section 1

A. The Employer will approve or disapprove an employee's request to engage in outside employment as soon as possible, but not later than ten (10) workdays from receipt of the employee's fully completed request. Employees who have access to the IRS intranet will submit their application through the automated online system. Employees who do not have access to the IRS intranet will use Form 7995 (Exhibit 6-1). Employees are authorized to fill out such requests on duty time. Employees will be given a receipt for their online requests.

B. If a response to the request is not received within the period prescribed, the request will be considered denied and the employee may proceed to the streamlined grievance process described in Section 2, below. Each year, the Employer will remind employees to update or recertify their requests.

Section 2

The Employer will transmit an email to the employees of the approval or disapproval. The Employer will include a statement of its reasons for disapproving any such request. Employee grievances concerning the Employer's disapproval must be presented within ten (10) workdays of receipt by the employee to the streamlined grievance process. Any such grievance that is not resolved within the time limits set forth in Article 41, Section 4, may be appealed to arbitration in accordance with Article 43, subsection 4D.

Section 3

Upon denial of a grievance regarding outside employment, if there is no dispute as to the facts, the Union may appeal to an outside arbitrator, designated nationally, to hear such cases in accordance with Article 43, subsection 4D. Such an appeal must be filed within thirty (30) days of the denial of the grievance.

Section 4

Seasonal employees may not engage in any activity prohibited by the applicable IRS Ethics Handbook. While in non-duty status, such employees may engage in outside employment without obtaining prior written permission that is otherwise required. Upon return to duty status, employees must submit a request pursuant to Section 1 above to engage in outside employment if such activity continues.

Article 7 | Personnel Records

Section 1

A. Employees or their personally designated representatives will, upon request, have access to records or information pertaining to them with the exception of records restricted by law or Government wide rule or regulation. Examination of actual physical records (as opposed to receipt of copies) will take place in the general presence of those having custody of the records. Before disclosure of a record is made to employees or their personally designated representatives, the identities of both must be verified. Employees must provide their prior written consent to the Employer before disclosure of their written record will be made to a designated representative or in the presence of a designated representative. Access shall be on official time.

B. Employees or their personally designated representatives may obtain a photocopy of documents pertaining to

the employees, that may include the entire file, with the exception of records restricted by law or Government-wide rule or regulation. Charges, if any, for photocopies supplied shall be in accordance with 5 C.F.R. § 297.206.

C. Employees may provide a written designation of representative that authorizes NTEU to obtain the documents of the employee that are the subject of this Article. A designation of representative form must be submitted by the employee for each case that the Union is representing the employee, but one form may cover access to multiple files related to the employee's case.

D. Only information authorized by law or regulation will be maintained in an employee's Official Personnel Folder (OPF) or Employee Performance Folder (EPF).

Section 2

No record, file, or document pertaining to an employee will be made available to any unauthorized persons for inspection or photocopy. Further, such information will be made available to authorized persons (as defined by 5 U.S.C § 552(a) and as further provided in the IRM) only for official use as provided in the Privacy Act of 1974, in the Office of Personnel Management (OPM) Notices of Systems of Records for OPM records, and/or in the Treasury/IRS Notices of Systems of Records for Treasury/IRS records.

Section 3

Access to OPF

A. Official Personnel Folders (OPF), including records maintained by employees' managers, will be purged in accordance with current applicable regulations provided, however, employees may at their option request that a clearance letter be included or removed from their OPF.

B. The following procedures apply to the process of obtaining the OPF by the employee or the employee's designated representative:

1. An OPF will be provided to an employee within seven (7) workdays of a request. When employees make a written request for their OPF and the OPF is checked out, then the employee will be promptly provided with a copy of the OPF sign-out sheet within seven (7) workdays. If it is checked out of the Payroll Center or other permanent Agency storage locations when requested, the Service will then take all steps practical to provide it to the employee within fifteen (15) days of the original request.

2. If access to the information is delayed, NTEU may either move forward or request an extension of time to file a grievance or to submit an oral or written reply in the case of a disciplinary, adverse, within-grade or unacceptable performance action. Extensions requested as a result of a delay described above will be granted by the Employer.

Section 4

Drop Files

A. In the event an individual supervisor maintains a drop file, an employee or their designated representative will, upon request, be given a copy of the documents contained in such file in accordance with Section 1. Access to a drop file is limited to management officials with a need to know and others authorized pursuant to the Privacy Act (5 U.S.C. § 552a). Any authorized disclosures will be provided within fourteen (14) days of the request.

B. Any non-disciplinary actions issued to employees such as letters or memoranda of counseling, records of discussion, emails, or any other issuance that could lead to discipline and is not part of an ongoing disciplinary or investigatory matter may not be relied on by the IRS after two (2) years of the issuance date and should be promptly purged from the employee's file.

Section 5

Access to EPF

A. The Employer will maintain an Employee Performance Folder (EPF) for each employee separately from other personnel records such as drop files or OPFs. No documentation related to disciplinary or adverse action will be placed in an employee's EPF unless such action was based on performance reasons. Neither the EPF nor individual documents contained therein shall be identifiable by an employee's date of birth. The placement of documents into EPFs shall be subject to the recordation provisions of Article 12, Section 9 of this Agreement. An EPF is a record of personal data. Access to EPFs is limited to management officials with a need to know and those others referenced in the current published system of records description in accordance with the Privacy Act, 5 U.S.C § 552(a). Access to such documents will be subject to the IRM.

B. Authorized disclosures to the employee or a designated representative with whom written consent to obtain or review the EPF has been given will be provided to the employee or the designated representative within fourteen (14) days of the request.

C. If access to the information is delayed, NTEU may either move forward or request an extension of time in which to file a grievance or to submit an oral or

written reply in the case of a disciplinary, adverse, within-grade or unacceptable performance action. Extensions requested as a result of a delay described above will be granted by the Employer.

Section 6

The parties recognize that developing automation technologies have enabled some information that is presently stored in paper-based systems to be stored in other systems. If the Employer elects to change its method of storing any information which is subject to the terms and conditions of this Article, the Employer will assure all employees, or their personally designated representatives, continued access to such information or its equivalent provided, however, that nothing in this Section shall require the Employer to maintain any information which is not otherwise required to be maintained by law, higher level rule or regulation, or by agreement between the parties.

Section 7

Nothing in this Article is intended to limit the Union's right to information as allowed by 5 U.S.C § 7114(b)(4).

Article 8 | Union Rights

Section 1

A. The Union will have the right and obligation to represent all employees in the unit and to present its views to the Employer on matters of concern, either orally or in writing. The Union, upon notice as prescribed in this Article, will be given the opportunity to be represented at formal discussions in accordance with 5 U.S.C § 7114(a)(2)(A).

1. For regularly scheduled formal discussions, the notice and a meeting agenda will be provided no less than five (5) workdays in advance. Designation of the Union's meeting representative and the reporting of the steward's time will be in accordance with Article 9.
2. For non-recurring formal discussions, the Union will be provided with reasonable notice (i.e., generally not less than five (5) workdays notice) unless circumstances preclude such notice. Where a shorter notice period is necessary, the Employer will notify the Union as soon as practicable that a formal discussion will be conducted.
3. Notice to the Union of a formal discussion will be sufficient if provided to the Chapter President (i.e., the one whose bargaining unit members will be attending the discussion) and will include the name of the management representative(s) conducting the discussion, an agenda containing the general subject of the discussion and the location and time of the discussion. Outlook calendar invitations do not constitute proper notice under this provision.

(a) In the event fifteen (15) or more chapters are impacted by any formal discussion, the Employer will provide notice to the three (3) Chapter Presidents (with a copy to all other impacted chapters) who represent the most impacted employees no less than five (5) workdays in advance of the formal discussion, unless circumstances require a shorter notice period. The notice will include the business division, the number of impacted employees at each location, the name and contact information of the management representative conducting the discussion, how the meeting will be held, and an agenda containing the general subject of the discussion. The three chapters will be responsible for determining the one steward who will attend the discussion.

(b) A representative of one of the three (3) Chapters will provide the name of the designated NTEU representative to the manager or LR office that transmitted the notice. Prior to the formal discussion, the steward may contact the management representative identified above to discuss how the meeting will be interactive to ensure compliance with Section 1D, below.

(c) The Agency will announce the name of the steward at the beginning of the meeting.

(d) Any minutes and presentation documents prepared by the Employer for the meeting and shared with bargaining unit employees will be provided to all of the Chapter presidents who received the notice. This does not obligate the Employer to take minutes of the meeting or prepare documents for the presentation.

4. For the purpose of determining Union representation rights and in addition to the formal discussions referenced in subsection 1A, above, the following will also be considered formal discussions:

(a) orientation sessions, both group and individual;

(b) expectation meetings held by managers where conditions of employment will be discussed;

(c) presentations by a representative of the Treasury Inspector General for Tax Administration and/or Labor Relations at training sessions; and

(d) group discussions of the results of the Federal Employees Viewpoint Survey (FEVS).

5. When orientation sessions for new employees, are scheduled more than two (2) weeks in advance, the appropriate chapter(s) will be given notice ten (10) workdays prior to the orientation session. The notice to the appropriate Chapter(s) will include the number of employees who are expected to attend the orientation. Within two (2) workdays after the orientation session, the Employer will provide the Chapter with the employees' names, position titles, Business Divisions, reporting dates, and building address of their posts-of-duty (POD).

6. The Union is also entitled to attend "last chance" meetings and any settlement discussions regarding the last chance agreement.

7. To the extent not prohibited by law, the Union may attend discrimination complaint settlement meetings, consistent with the settlement agreements between the parties dated February 8, 2005, and January 14, 2011.

(a) The Chapter President or Chief Steward will be notified of, and be allowed to attend, such meetings.

(b) Where the Union does not attend a settlement meeting, and the settlement agreement impacts bargaining unit working conditions, (e.g., grants, promises, or gives priority consideration for a promotion, reassignment, training, etc.) the settlement agreement will contain the following statement: "This settlement agreement is subject to review for compliance with negotiated agreements between the IRS and NTEU. Accordingly, it will be forwarded to the appropriate Chapter President for a ten (10) day period of consideration. If NTEU alleges the settlement conflicts with any negotiated agreements between the IRS and NTEU, or other non- discretionary requirements, you will be notified."

(c) Settlement agreements shall be sent to the Chapter President via e-mail or a similar means that permits verification of receipt.

(d) Any challenges by the Union to EEO settlement agreements will be filed with the IRS Director of Labor Employee Relations, and Negotiations. The parties agree that all EEO complaint and settlement information must be kept confidential.

B. Prior to the scheduled reporting date of prospective employees, National NTEU will be provided information electronically regarding prospective employees. The information provided will contain, at a minimum, prospective employees' names, position titles, Business Divisions, reporting dates, posts-of-duty (POD) and grades but will be sanitized to conform to the requirements of the Privacy Act. National NTEU will be responsible for distributing this information to the impacted chapters.

C. If the local chapter requests, the Employer will include with its commitment letters a brochure, agreed to by the National parties, which outlines the benefits of membership in the Union. The NTEU email and website address will be included in the brochure.

D. 1. At any formal discussion held pursuant to this section, the Union representative will be identified. The representative may ask relevant questions and may make statements, including the Union's position with respect to the subject of the discussion. Stewards attending formal discussions may not take charge of, usurp or disrupt the discussion and must conduct themselves in a manner which exhibits respect for orderly procedures and is otherwise consistent with their rights under 5 U.S.C § 7114(a)(2)(A).

2. At the conclusion of the formal discussion, the Union representative may inform employees that if any of them wish to discuss the meeting topics with him or her further or in private, the employee may contact the Union office to meet with the steward once the employee has checked out of the unit in accordance with Article 9, subsection 2P.

3. Consistent with the Employer's right to assign work, the Employer will provide the Union with up to thirty (30) minutes to meet with impacted employees without managers present following formal discussions involving:

(a) the abolishment of bargaining unit positions, where the Employer has provided formal notice of a RIF under the provisions of Article 19 of this Agreement;

(b) a decision by the Employer to direct the reassignment and/or realignment of employees outside the commuting area or to a different POD within the commuting area, where formal notice has been provided under Article 15 of this Agreement;

(c) a decision by the Employer to reorganize a major component of a Business Division after formal notice is provided to the Union;

(d) a decision by the Employer to contract-out work, including under A-76;

(e) security issues to be implemented that impact all bargaining unit employees or all bargaining unit employees in a Business Division;

(f) a decision by the Employer to relocate a POD where formal notice has been provided under Article 47;

(g) a decision by the Employer to furlough bargaining unit employees; and

(h) safety or health issues (e.g., pandemics) impacting all bargaining unit employees nationwide or a health issue declared by the Centers for Disease Control and Prevention (CDC) in a specific geographic area.

E. All new employee orientations will be held at locations determined by management and the following provisions will apply to all orientations:

1. The Union will be provided a thirty (30) minute period for employee orientation sessions in whatever manner the sessions are provided (i.e. electronic, telephonic, or face-to-face). This time will normally be provided immediately preceding a break. For orientations held at regional locations involving employees from multiple Chapters, the Union will also receive fifteen (15) minutes to meet with those employees once the employees report to their permanent POD.

2. The local parties will agree upon the time that the thirty (30) minute period described in subsection E1, above, will occur on the schedule. No Employer representatives will be present during the period of time that the local Chapter representative(s) meet with the employees. The Union may distribute copies of the Agreement, provided by the Employer, during this session. If not, copies will be distributed by the Employer.

3. The Employer will introduce the Union during each orientation by showing an NTEU video, not to exceed twelve (12) minutes, when video equipment is available. If such a video is shown, the time to show such a video will be in addition to the Union's time for orientation as discussed above. When the Employer schedules the orientation session outside of the tour of duty of the Union representatives directed to attend the session, those representatives will be given credit hours, if eligible to earn credit hours, for attending, in accordance with this Agreement. In the alternative, by mutual agreement between the parties, the representative's tour of duty may be changed.

4. For regional or campus orientation sessions where more than fifty (50) new employees are scheduled to attend, the Union may send an additional steward on official time for every additional twenty-five (25) employees scheduled to attend over fifty (50) employees. The additional stewards must be designated as full-time stewards or stewards on their own time and are only eligible for local mileage reimbursement. The additional stewards may only attend the Union portion of the orientation.

F. If an employee will not be included in a group orientation, the appropriate Chapter will be afforded thirty (30) minutes on the employee's first day. If no orientation is held or National NTEU did not receive notification under subsection 1B above, the appropriate Chapter will be afforded thirty (30) minutes to meet with the employee on his or her first day or later as appropriate.

G. Union representatives may address a training class during the non-duty hours of the class members. When Division-wide Continuing Professional Education (CPE) or Continuing Legal Education (CLE) classes are scheduled more than two (2) weeks in advance, the appropriate Chapters will be given notice no less than ten (10) workdays prior to the CPE or CLE session. The notice will include the time and location of the CPE or CLE. The training agenda will be provided to the Union once available. In addition, the Employer will determine the format for conducting a CPE or CLE (e.g., face-to-face or electronically).

H. Semiannually, the Union shall provide the Employer with a list of the Chapters that represent employees along with a description of the boundaries of the Chapter. In addition, every six (6) months, beginning with the effective date of this Agreement, the parties will exchange a listing of all managers and Union officials. The listing will include the phone number, facsimile number as appropriate, VMS number and e-mail address of the person, their organizational location and area of representational responsibility. This latter list will be exchanged at the local level.

I. NTEU Chapters will be invited and notified pursuant to this Article to attend the portion of formal group discussions where the results of the Federal Employees Viewpoint Surveys (FEVS), or any successor to the FEVS are discussed. The Employer will not implement any changes identified during the meetings without providing notice to NTEU and bargaining pursuant to Article 47 and to the extent required by law.

Section 2

In the case of formal discussions conducted in accordance with this Article, the management official will delay the discussion until a steward is available if circumstances (e.g., workload, employee safety) permit. The Chapter and managers are encouraged to discuss possible ways to resolve scheduling conflicts.

Section 3

Labor Recognition Week

A. The Employer will recognize one (1) week of each year, to be agreed upon by the parties annually at the national or local level as Labor Recognition Week. During that week, local Chapters may use the Employer's cafeterias, break rooms and snack bars in headquarters offices and posts-of-duty to set-up exhibits to publicize the contributions of organized labor, particularly NTEU, to society. Meeting rooms may also be made available in accordance with Article 11, subsection 2A3.

B. Consistent with workload and staffing needs, the Employer shall make every reasonable effort to grant employees with one (1) hour of administrative time to participate in Labor Recognition Week activities.

C. Local Chapters shall be provided with twenty (20) hours of bank time to prepare and conduct Labor Recognition Week activities. Prior to using the time, each Chapter must submit a list of stewards using the time and the amount of time to be used by each steward to the Official Time Coordinator (OTC). The sum of the time submitted may not exceed twenty (20) hours and no other time will be approved.

Section 4

The Union may refuse to represent employees in proposed disciplinary actions and in statutory appeals (for example, adverse actions, unacceptable performance actions, Equal Employment Opportunity complaints). When the Union chooses to represent an employee in such proceedings, the Union still retains all statutory rights.

Section 5

The appropriate local Chapter(s) shall have the right to include articles in the Employer's newsletters. The number of articles will be limited to one-half (1/2) of the issues. The length will be determined by the parties locally. Such articles shall be limited to general topics, as opposed to individual cases or disputes between the parties and shall be subject to the "posting" rules of Article 11, Section 4. The Union's National Office shall have the right to include such articles of not more than one (1) typed page in length in national newsletters or publications intended for all employees.

Section 6

Upon request, after the enactment of the Department of the Treasury appropriation, the Employer will meet with National NTEU to review and discuss its budget, annual business and staffing plans and any transition/reorganization issues. A copy of the initial approved budget, a full description of each line item and the annual financial operating guidelines will be provided during this meeting. Thereafter, upon request, the Employer will provide additional Service-wide budget briefings to National NTEU. These meetings shall be conducted on official time and will include any changes and/or reprogramming of funds to the annual budget.

Section 7

The Union will not encourage or initiate any unlawful, concerted activity on the part of an employee or group of employees which would harm or adversely affect the operation and/or mission of the Employer. It will not condone any such activity by failing to take affirmative action to prevent or stop it.

Section 8

A. A copy of any local survey, which is intended to be distributed to bargaining unit employees by the Employer, will be first provided to the appropriate Union chapter for comment at least fifteen (15) days in advance of distribution to bargaining unit employees.

B. At the national level, surveys, whether Service-wide or within a Division, will be provided to the NTEU National Office at least thirty (30) days in advance of distribution to bargaining unit employees. NTEU will inform the Agency within ten (10) days of receipt of the survey whether feedback will be provided. If NTEU does not notify the Agency within ten (10) days that feedback will be provided, the Agency may release the survey.

C. To the extent not prohibited by law, Chapters may request copies of the work plans and work schedules if the work plans and work schedules are utilized by the Employer to make staffing and leave determinations.

Section 9

Information Requests

A. 1. The Employer will maintain a national e-mail box for NTEU Chapters to file requests for information.

2. All information requested by the Union under 5 U.S.C § 7114(b)(4) must be submitted to the national e-mail box; otherwise, the Employer will have no obligation to respond to the information request.

3. Upon receipt of an information request from an NTEU Chapter, the Employer will notify the Chapter of the Labor Relations Office assigned the request, including the name, address, telephone number and email address of the Labor Relations Specialist responsible for complying with the request.
4. The Employer will accept the information requests on documents such as grievances and negotiation proposals.

B. The Employer will normally inform the Union within ten (10) workdays whether information requested under 5 U.S.C. § 7114(b)(4) will be supplied. If the Employer cannot meet the ten (10) workday timeframe, it will contact the Chapter steward who filed the request for information to discuss the request, including any issues with responding to the request (e.g., whether or not the Union has provided a particularized need). Where the Employer has determined to supply such information and a grievance is involved, the Union may either move forward with the grievance or may request an extension of time to file or appeal to the subsequent steps in the grievance process. At the Chapter's election, other time periods for filing, processing, or proceeding with any matter will be held in abeyance in accordance with the provisions of this Agreement.

C. Where requests for information that seek documents on multiple subjects or issues are numbered, the response will be similarly numbered.

Section 10

The Employer has determined that each bargaining unit employee will be granted duty time to be briefed on significant changes to the 2022 National Agreement. The Employer and NTEU National will jointly prepare the 30-minute recorded, virtual briefing, which may, upon mutual agreement, be extended up to an additional fifteen (15) minutes. The briefing is not mandatory, and each employee is limited to one viewing on duty time (i.e., it is not an annual briefing). Such briefing is not a formal discussion within the meaning of Section 1. This briefing will be provided within sixty (60) days of the effective date of this agreement. The briefing will be available throughout fiscal year 2022.

Article 9 | Stewards and Official Time

Section 1

Designation

A. The Employer and the Union recognize that the use of official time to conduct authorized representational activities is in their mutual interest. The parties share the responsibility to ensure that such time is used effectively, efficiently, and appropriately accounted for. In this regard, the use of time by a Union steward in the conduct of his or her representational duties shall be charged to either official time or bank time in accordance with Section 3, below, unless otherwise approved by the Employer. Whenever the term "steward" is used in this Article, it shall include Chapter Presidents, Chapter Vice-Presidents, Chief Stewards, Assistant Chief Stewards, and any other bargaining unit employees authorized by the Union in advance to act on its behalf.

B. The Union may designate stewards to act on its behalf in accordance with the following:

1. In addition to a President and a Chief Steward, each NTEU Chapter shall be authorized to appoint and assign stewards as the Chapter deems appropriate. There is no limit on the number of employees who may serve as stewards.
2. All stewards must be bargaining unit employees or IRS retirees in good standing. Retirees serving as stewards are subject to all security policies and procedures applicable to non-IRS employees entering IRS workspace. A retired steward is prohibited from representing an employee if there is a conflict of interest (or the appearance of a conflict of interest) between the steward's representation and the work performed by the employees he or she represents.
3. The Union will provide the Employer or designee with a roster of the names of stewards appointed pursuant to this subsection, and any changes to such rosters as they occur, along with any assigned area of responsibility if such designations are made by the Chapter. The roster will be posted on the Union portion of all official bulletin boards.
4. Annually and if requested, the Human Capital Officer of the Employer or designee, will provide NTEU at the national level with electronic organizational charts for each Business Unit showing the chain of command down to the group or unit level and the name

of the management official leading that component.

5. One (1) steward per Chapter will be designated as a Chief Steward, unless there is more than one (1) shift (day, night, or swing, as defined in Article 23) operating within the Chapter's jurisdiction, in which case the Union may designate one (1) Chief Steward per shift, up to a maximum of three (3) Chief Stewards per Chapter. The steward must work the shift for which he or she is designated Chief Steward.
6. Each steward, Chief Steward, and Chapter President may cross Division lines to represent employees in any other Division or work group within that Chapter's jurisdiction; however, all stewards (except retired stewards) must be employed within the jurisdiction of their assigned Chapter.

Section 2

Official Time

A. The Employer fully recognizes that whatever reasonable time is spent in the conduct of Union/ Employer business is spent as much in the interest of the Employer as that of the employees.

B. Stewards shall be granted official time for participation in the meetings with the Employer and any other activities described in subsection 2C, below, (including official time to travel to and from such meetings as specified in this Agreement). Unless authorized by specific provisions of this Agreement, the Union will be entitled to only one (1) steward on official time for each of the meetings and/ or activities listed below.

C. Official time shall be granted for only the following meetings and activities:

1. formal discussions with the Employer concerning grievances or personnel policies, practices or other general conditions of employment consistent with 5 U.S.C. § 7114(a)(2)(A), and Federal Employee Viewpoint Survey meetings, consistent with Article 8, Section 1.I;
2. meetings to discuss or present unfair labor practice charges or unit clarification petitions, and to otherwise prepare for and participate in proceedings (e.g., investigations, hearings) of the Federal Labor Relations Authority for, or on behalf of, the Union; meetings to present appeals in connection with statutory or regulatory appeal procedures in which the Union is designated as the representative; and other third party proceedings to the extent authorized by governing law, regulation, and/ or this Agreement.
3. oral replies to notices of proposed disciplinary, adverse or unacceptable performance actions; meetings with the Employer for the purpose of presenting reconsideration replies in connection with the denial of within–grade increases; and meetings with probationary employees consistent with Article 37, subsection 2A of this Agreement;
4. examinations of employees in the unit by a representative of the Employer in connection with an investigation if:
   (a) the employee reasonably believes that the examination may result in disciplinary action against the employee; and
   (b) the employee requests representation;
   (c) and tax audits of unit employees that are conditions of employment when the employees request representation;
5. grievance meetings under Articles 41 and 42, dispute resolution under Article 50, and arbitration hearings, in accordance with the applicable articles of this Agreement;
6. meetings of committees on which Union stewards are authorized membership pursuant to this Agreement, including OSHA Field Council meetings;
7. negotiations with the Employer in accordance with the applicable Articles of this Agreement, including the Federal Service Impasses Panel (FSIP) and mediation/arbitration;
8. to the extent permitted by law, participation in Union conducted training designed primarily to further the interest of Government by bettering the labor–management relationship, where the agenda has been reviewed in advance by the Employer and the amount of time has been approved. In each fiscal year, up to 24 hours of official time per steward for local training will be provided for up to a maximum of 1,200 stewards. The Union shall identify the stewards prior to training. The Employer will change the tour of duty of the steward whose assigned tour of duty does not coincide with the hours of the training class. However, the tour of duty change will not be made solely to accommodate travel. In the event the parties are unable to agree upon a reasonable amount of time for a specific training event, the Union may use bank time and address the dispute through the institutional grievance process and the streamlined arbitration procedures of this Agreement. The parties also agree that the Union's use of official time for training under the Contract includes training to promote an understanding of the legislative process;

9. communications with management, whether written, electronic, or telephonic; and
10. each Chapter will be provided up to forty-eight (48) hours of official time to participate in the Union's annual legislative conference.

D. For other activities associated with the maintenance of an effective labor–management relationship, as described in subsection 2E, below, stewards shall be provided "bank time," in amounts determined in accordance with the provisions of subsection 2G below, including time to travel to and from meetings where authorized, and other activities for which the steward receives bank time, and the check–in/check–out procedures described in subsections 2O through 2R.

E. Bank time shall be granted for only the following activities:

1. to confer with employees with respect to any matters for which remedial relief may be sought pursuant to the terms of this Agreement, including to prepare grievances and reviewing documents;
2. communications whether written, electronic, or telephonic with employees about any matter related to their employment for which remedial relief is not currently sought;
3. to prepare witnesses in any proceeding for which official time is authorized; to prepare for arbitration; and to meet with national staff representatives of the Union in connection with a grievance, arbitration, or ULP charge.
4. to prepare a reply to a notice of proposed disciplinary, adverse, or unacceptable performance action, and prepare for meetings with the Employer for the purpose of presenting reconsideration replies in connection with the denial of within–grade increases;
5. to prepare for and coordinate local and National Labor Management Relations Committee (LMRC) or Business Improvement Council (BIC) meetings, including to review documents, or related communications whether written, electronic, or telephonic;
6. to prepare for negotiations conducted pursuant to this Agreement;
7. to prepare and maintain records and reports required of the Union by 5 U.S.C. § 7120(c); and other Government Agencies; and
8. to participate in local training in addition to the time authorized by Section 2C8 of this Article.

F. Notwithstanding any other provision in this Agreement, the parties agree that any activities performed by stewards relating to the internal business of the Union shall be performed during the time the stewards are in non–duty status.

G. Allocation of Bank Time

1. Bank time as described in subsection 2E, above, will be made available for each Chapter as outlined in this subsection. The number of bargaining unit employees represented by the Chapter will be calculated based on the total number of employees on rolls (including released seasonal) in the last full pay period of the September preceding the start of each fiscal year. All FTE calculations will be rounded up or down by the hundredths. E.g., 100.50 and higher will be 101; 100.49 and lower will be 100.
2. Beginning in FY 2022 and continuing in each successive FY covered by this Agreement, bank time will be allocated to each Chapter at the beginning of the FY, based on the number of employees represented by the Chapter (per Section 2G1 above), multiplied by the applicable per capita rate as follows:

Number of BUEs	Per Capita Rate
1 to 200 -	6.0
201 to 300 -	5.0
301 to 750 -	4.0
751 to 1,500 -	3.0
1,501 to 2,000 -	2.5
2,001 to no limit -	2.25

3. In addition, in each fiscal year an amount equal to 15% of the total bank time allocated in that fiscal year will be set aside in reserve. Starting on June 1 in each FY, any Chapter that has exhausted 90% of its bank time allocation may draw additional bank time from the reserve. Where it appears the reserve bank time fund will be exhausted (i.e., 75% has been exhausted) a designee of each party will meet to determine how to distribute the remaining bank time to Chapters.
4. If two or more Chapters merge, the continuing Chapter will be granted the unused bank time of the non-continuing Chapter(s) in addition to its existing bank time balance.
5. When a retired Chapter steward ceases to perform activities that would otherwise qualify for official or bank time under this Article, the Chapter may request and will receive an additional bank time allocation to allow the Chapter to continue to perform the activities otherwise performed by the retired steward. The Chapter, at its option, will have its bank

time allocation in the subsequent fiscal year be based on the average PCR of all Chapters in the prior fiscal year. Thereafter, Section 2G (1) and (2) will apply to the Chapter's BT allocation.

6. Any unused amounts of bank time allocated in this Section shall not be carried over from year to year.

H. Full Time Stewards

The Employer recognizes that Chapters are likely to use their allotments of bank time, and other time in such a way that may result in a limited number of representatives who engage in labor–management activities permitted under this Agreement on a full-time basis.

The number of full-time stewards will be as follows:

1. In FY 2022 and thereafter, Chapters that represent 300 to 599 bargaining unit employees are limited to one (1) full-time steward. Chapters that represent 600 to 899 bargaining unit employees are limited to two (2) full time stewards. Chapters that represent 900 to 1,199 bargaining unit employees are limited to three (3) full time stewards. Chapters with 1,200 or more bargaining unit employees at end of the prior FY will retain the number of FT stewards they currently have.
2. Chapters may immediately fill full time steward vacancies that occur during the term of this agreement consistent with this Article.
3. Stewards designated as full time will be permitted to work the time needed to qualify for a rating of record consistent with Article 12, subsection 4J2.

I. Other Than Full Time Stewards and Part Time Stewards

1. An "other than full-time steward" (OTFT) is defined as a position limited to a total of 1100 hours of bank and/or official time each fiscal year.
2. A Chapter that loses a full-time steward position for any reason during the term of this Agreement will be authorized an equivalent number of OTFT steward positions.
3. Chapters with between 150 and 299 bargaining unit employees in any FY will be entitled to no less than one (1) OTFT position.
4. Chapters that had OTFT Chapter President and Chief Steward positions (more than 850 hours of bank and official time) as of the end of FY 2021 may retain that number of OTFT steward(s) as defined in this section.
5. Chapters that merge and become eligible for a full-time steward position in accordance with Section 2H above, will convert an OTFT steward position, if any, to a full-time steward position for each full-time steward position gained. Such conversion to a full-time steward position will occur no later than five (5) workdays from the date of the notice from National NTEU of the merger to the Chief of Human Capital.
6. If four or more Chapters merge and, upon merging, the new Chapter would not be entitled to a full-time steward position, the new Chapter will be entitled to an OTFT steward position.
7. Chapter Presidents and Chief Stewards who transition from FT steward to other than full-time steward will continue to not be required to check in and check out.
8. All other stewards will be considered part time stewards and limited to a total of 850 hours of bank and/or official time during each fiscal year.
9. Full time Chapter Presidents and Vice Presidents who no longer serve in the capacity of officer of the Chapter may serve as a part time steward of the Chapter for the remainder of the fiscal year. The 850-hour cap will be pro-rated once the former officer commences work as a part time steward.
10. A chapter with two or more OTFTs may combine two OTFTs for a full-time steward position at any time in the fiscal year.

J. An employee who is no longer a full-time steward will meet with his/her manager to discuss the employee's training needs. The Employer has determined that it will provide appropriate training (consistent with the employee's grade, series, and length of time the employee has not performed, or not fully performed, all of the duties of the position) to converted full time stewards before the employee may be evaluated on his/her assigned duties.

K. Quarterly, the National parties shall meet to discuss the use of bank and official time, the reporting of such time, and any other related issues. Prior to the meeting, the Employer will provide NTEU with a roll up quarterly report that shows the total amount of official and bank time that has been used to date; and each Chapters' use of official and bank time in total and broken down by Exhibit 9 codes. The parties will review monthly reports regarding the use of official and bank time and travel. These meetings and reports will be used to identify efficiencies gained and to

discuss additional measures and means to further reduce travel and the use of official and bank time. In particular, the parties will:

1. Address strategies utilized by the parties to reduce official time and costs, such as:
   (a) The number of formal meetings that were combined, as well as those held electronically in lieu of face to face meetings; and
   (b) The number of meetings where the parties saved travel expenses by holding them electronically, consistent with Section 8 below.
2. Identify issues that cause high official time use at Chapters.
3. Review grievances to determine trends and identify issues that can be resolved through communication or training of managers and stewards.
4. Discuss usage of official and bank time in the general categories.

L. The Employer may place a steward on special reporting requirements over and above those set forth in this Article, if, after discussing the matter with the appropriate NTEU Chapter (or where applicable, the Union's National Office), the Employer's concerns are not resolved. The Union retains the right to challenge such restriction under the streamlined grievance and arbitration procedures of this Agreement.

M. For any situation where the Employer refuses to release a steward and/or an employee to use bank or official time or administrative time respectively under this Article, the Employer will provide the steward and/or the employee with a written explanation for the denial of time (i.e., the reason(s) and/or rationale for the denial, including any data, etc., as appropriate).

N. Time Usage Reports

The Employer will provide each Chapter and National NTEU with a monthly accounting, of the amount of time used by each NTEU Chapter under this Article. If NTEU does not submit any disagreement with the monthly report (in writing) within ten (10) workdays following receipt, the accounting shall be considered accurate through that period of time.

O. 1. Consistent with the Statute, stewards and employees requesting official time, bank time and administrative time, respectively under this Article will request time from their immediate supervisor and if official, bank or administrative time is otherwise permitted for this activity by this Agreement, will be released provided work requirements or work schedules do not prohibit release. In this regard, the steward or affected employee will inform their supervisor(s) as to where they will be when using the time, the approximate amount of time that they will need, and a general description of the activity for which the time will be used (e.g., time permitted under subsection or 2C or subsection 2E6). If the steward request is for official time and includes meeting with another supervisor, the steward will provide the name of the other supervisor. If the name of the other supervisor is not known, the steward will provide the location of the activity. If the steward plans to leave IRS facilities to perform the representational activity, the supervisor must approve the location requested.

2. If there is a disagreement over the amount of time requested, the activity for which the time is requested and/or when the steward/employee is to be released, the supervisor may refer the matter to a higher-level management official for review and determination. That management official should make a reasonable attempt to contact the appropriate Chapter President in an attempt to resolve the matter.

3. Denial of release and/or disagreement over the amount of time may be challenged under the negotiated streamlined grievance and arbitration procedures set forth in Articles 41 and 43 of this Agreement. The first step grievance meeting will include the affected steward/employee, as appropriate, the official(s) who did not grant the request for time, and a steward appointed by the Chapter.

4. To the extent such disputes are decided in favor of the Union by an arbitrator, the provisions of subsection 4A1 of Article 43 will apply.

P. Stewards who enter work areas pursuant to this Section will check in with the supervisors in those work areas before contacting the employee to be visited.

Q. When stewards or employees have completed the use of approved time, they must check back in with their supervisors and will inform the supervisors of the amount of time they used and record the amount in accordance with Section 3, below.

R. As noted above, normally, the steward and/or employee will be released if workload conditions permit; however, where release is denied, any applicable time frames (for example, grievance filing deadlines) will be tolled until workload conditions permit such release.

Section 3

Time Reporting

A. The Employer uses the Single Entry Time Reporting (SETR) System or equivalent for recording time spent conducting Union representational activities. NTEU stewards without an assigned computer will be required to use Form 3081 to report time. The reporting of such time will be consistent with the steward's current time reporting cycle (for example, weekly basis).

B. Any employee, regardless of NTEU title and/or variation on the title, who is designated to act for the Union as a NTEU steward is required to report bank and official time used as outlined in Exhibit 9-1. The term "NTEU steward" includes, bargaining unit employees who are designated to serve on contractually established joint committees and bargaining unit employees who are designated to participate in activities outlined in Exhibit 9-1.

C. The following procedures will be used for reporting time:

1. Since employees are required to report their time prior to the end of the reporting cycle, NTEU stewards will make a good faith effort to accurately report time spent on representational activities to the proper NTEU OFP code for the activity based on the codes listed in Exhibit 9-1 of this Agreement and on what activities are known at the time of the report. If corrections are necessary, they will be made in accordance with established local procedures for correcting data entered into the SETR system. However, under no circumstances will time chargeable to the official time and bank time codes be charged to any other OFP code for the activity.

2. The process of reporting time and making corrections is an integral part of the SETR time reporting procedures. Such activity normally will not be viewed as falsification of the Form 3081.

3. Timekeepers will not change the OFP code to which bank and official time has been charged. If the time charged to those codes on the Form 3081 cannot be entered in SETR, the timekeeper will contact the employee's supervisor or designee for resolution.

4. SETR requires an accounting of all the time in an employee's workweek. Therefore, all NTEU stewards must account for all the time in their workweek in SETR or, if they do not have access to a computer, on the Form 3081, consistent with the practice in the local office. That is, full-time employees, other than those on a 5/4/9 schedule, must account for forty (40) hours, and part-time employees must account for all the hours in their part-time schedules. Employees on a 5/4/9 schedule will account for 35/45, 36/44, 45/35 or 44/36 hours per week according to their individual 5/4/9 schedule.

5. NTEU representatives, including Chapter Presidents, who perform bank time activities, must charge that time to the appropriate bank time OFP codes.

6. At the same time, or prior to entering their time into SETR or submitting the Form 3081 to the timekeeper or supervisor, as appropriate, the NTEU stewards may submit the information to the Chapter President for review. The Employer will ensure that time charged to all OFPs is accurate. If management and/or the reviewing Chapter discover discrepancies, management and the NTEU stewards, at the appropriate level, will discuss the issue and attempt to resolve it. If it is not resolved before management must approve the time, the time will be reported in accordance with management's records. If management and NTEU come to agreement on how to report the time later, a correction will be entered into the system. If there is no agreement on how to report the time, NTEU may file a grievance.

Section 4

Work Conflicts

A. The Employer has determined that it will reassign work previously assigned to a steward when it determines that the work cannot be timely performed due to the steward's representational duties.

B. The steward may request that the Employer consider such reassignment of work by providing a list of the work that the steward believes should be reassigned.

C. When a steward disagrees with the Employer's determination, the steward and Employer will attempt to resolve the dispute through a meeting. Only if the parties meet and still fail to resolve the dispute may the Union request the Employer's reasons in writing. At that point, the Employer will put the reasons for refusing to reassign the work in writing. Any remaining disputes may be raised to the national parties for resolution.

Section 5

A. Credit Hours

Union stewards, to the extent otherwise permitted by law and governing regulation and consistent

with Article 23, subsection 5A1 of this Agreement, will be allowed to earn credit hours for performing any official time activities listed in subsection 2C1 through 2C12 of this Article, including travel to and from such activities to the extent otherwise permitted by law and governing regulation.

B. Overtime and Compensatory Time

Employees serving as stewards may not earn compensatory time or overtime for representational activities. However, when stewards are already in an approved overtime or compensatory time status, due to the fact they are performing the work of the IRS, they may earn compensatory time or overtime to perform the representational duties on official time if approved by the Employer.

C. Telework

1. Union stewards, who otherwise meet the criteria set forth in Article 50 of this Agreement and are in positions that are eligible for Frequent or Recurring Telework, may perform bank and official time activities while on approved Telework.
2. Chapter Presidents and Chief Stewards whose positions are not listed as eligible for Frequent Telework, but who otherwise meet the criteria of Article 50, subsections 2A, 2B, 2C, 2D and 2H of this Agreement, may perform bank and official time activities on Recurring or Ad Hoc Telework for up to forty (40) hours a month.

Section 6

NTEU National Training

A. Official time will be authorized for the attendance of Union stewards at any training event conducted by the Union's National Office, provided that the content thereof is approved in accordance with this Article.

B. The Employer will pay the travel and per diem of one (1) steward per Chapter per calendar year to attend NTEU National Office training.

C. The Union will submit the names of attendees for whom the Employer is paying, generally sixty (60) days in advance of the training event to the Employer.

D. Any Employer payment of travel is subject to any IRS, Treasury and other government policies or requirements (including required approvals and limitations on location) for event-related spending.

E. To reduce the cost of travel, all stewards (outside of a Campus) whose travel is paid by IRS will attend the training session closest to his or her regular work location (i.e., POD). Alternatively, those stewards will attend a training session at an alternate location if the overall cost of attending at the alternate location would cost less than attending at the location closest to the steward's regular work location.

Section 7

Travel and Per Diem

A. The parties jointly commit to the following principles as the foundation for a productive and cost-effective labor–management relationship:

1. Consistent with this Agreement, the parties will schedule meetings as efficiently as possible, including consolidating meetings when appropriate and holding certain meetings electronically.
2. The parties are committed to reducing the amount of travel used for representational activities during each year of this Agreement.
3. The parties share an interest in tracking travel, per diem, and related cost information in order to assess program efficiency and effectiveness. The Employer has established a system designed to track travel, per diem and related costs necessary to support these program goals. The system requires all Union-related travel to be charged to Purpose Code U.
4. The Union stewards are committed to report all official time and travel, per diem, and related costs in a timely and accurate manner.
5. Travel vouchers of Union stewards are subject to the same approval requirements as other employees engaging in official travel on behalf of the Agency.

B. Steward Travel for Meetings

In addition to any other provisions of this Agreement that authorize travel, the Employer will reimburse reasonable travel and per diem expenses for travel outside of the commuting area for stewards authorized to travel for the following activities:

1. Unless travel is authorized herein, Step 1 and Step 2 grievance meetings will be conducted electronically. Where the parties are within the commuting area, at the option of either party, the meetings will be held face-to-face; however no local travel is authorized for such meetings.
2. The management official conducting a local institutional grievance meeting under Article 41, Section 3 may opt for a meeting by telephone or other electronic means. If the Employer elects to hold a local institutional

grievance meeting face-to-face, the Employer will pay the travel and per diem expenses for one (1) steward appointed by the Chapter that filed the grievance to attend the meeting.

3. One (1) steward may attend mass grievance and streamlined grievance meetings held pursuant to Article 41, subsections 4 and 5. The Employer will reimburse travel and per diem for the steward appointed by the Chapter that filed the grievance to attend the Step 3 grievance meeting. If the hearing official for Step 2 is an Executive, the Employer will reimburse travel and per diem for the steward to attend the Step 2 grievance meeting. By mutual agreement of the local parties, the Step 3 meeting (or Step 2 if an Executive conducts the meeting) may be held via telephone or other electronic means.

4. For employee appraisal grievance meetings:

   (a) One (1) steward may attend employee appraisal grievance meetings held pursuant to Article 41, Subsection 6C.

   (b) The Employer will reimburse travel and per diem for the steward appointed by the Chapter that filed the grievance to attend the Step 3 grievance meeting.

   (c) The Step 2 meeting will be held telephonically or by other electronic means unless the participants are in the commuting area of the Step 2 meeting.

   (d) The grievant/Union may elect that the Step 2 meeting be held face-to-face for appraisal grievances. In that case, the Employer will reimburse travel and per diem for the steward appointed by the Chapter that filed the grievance to attend the Step 2 meeting. The Step 3 meeting will then be held telephonically or by other electronic means unless the participants are in the commuting area of the Step 3 meeting.

   (e) If the hearing official for Step 2 is an Executive, the Employer will reimburse travel and per diem for the steward to attend the Step 2 grievance meeting.

   (f) By mutual agreement of the local parties, the face-to-face meetings for appraisal grievances (at either Step 2 or Step 3) may be held telephonically or by other electronic means.

5. For grievance meetings held pursuant to Article 41, Section 7:

   (a) One (1) steward, appointed by the Chapter that filed the grievance, may attend Step 1 grievance meetings. No travel and per diem is authorized for any Step 1 grievance meetings.

   (b) Only one (1) steward, appointed by the Chapter that filed the grievance, may participate in Step 2 meetings by telephone or other electronic means. Where the parties are co-located, at the option of either party, the meetings may be held face-to-face; however no local travel is authorized for such meetings.

   (c) One (1) steward, appointed by the Chapter that filed the grievance, may attend third step grievance meetings.

   (d) If the third step grievance concerns a disciplinary action of written reprimand or less, the meeting will be held by telephone or other electronic means unless the parties are located within the commuting area. Where the parties are within the commuting area, at the option of either party, the meetings will be held face-to-face; however no local travel is authorized for such meetings.

   (e) If the third step grievance concerns a suspension of one (1) to three (3) days, where the parties are within the commuting area, at the option of either party, the meetings will be held face-to-face; however no local travel is authorized for such meetings. If the parties are outside the commuting area, and the executive elects not to travel to the employee's POD, the meeting may be held as follows:

      i. The steward travels to the employee's POD and the meeting is conducted telephonically or electronically; or,

      ii. The steward travels to the executive's POD and the employee participates telephonically or electronically.

   (f) For all other third step grievance meetings, the Employer will reimburse travel and per diem for one (1) steward appointed by the Chapter that filed the grievance to attend the Step 3 grievance meeting. One (1) additional steward may also attend the Step 3 meeting if located in the commuting area of the meeting. By mutual agreement of the local parties, the Step 3 meeting may be held via telephone or other electronic means.

6. For oral replies held pursuant to Article 38:

   (a) If the oral reply concerns a suspension of one (1) to three (3) days, where the parties are within the commuting area,

at the option of either party, the meetings will be held face-to-face; however no local travel is authorized for such meetings. If the parties are outside the commuting area, and the executive elects not to travel to the employee's POD, the meeting may be held as follows:

i. The steward travels to the employee's POD and the meeting is conducted telephonically or electronically; or,

ii. The steward travels to the executive's POD and the employee participates telephonically or electronically.

(b) If the oral reply concerns a suspension of four (4) days or more, the meeting will be face-to-face.

7. The Employer will pay the travel and per diem expenses for up to four (4) stewards, unless more are authorized to attend under Article 47, subsection 1B1 for the following:

(a) For mid-term negotiations, including dispute resolution with FSIP; and

(b) For dispute resolution meetings consistent with Article 47, subsection 2H3.

8. For meetings/activities conducted pursuant to subsection 2C above, one (1) steward may attend the meetings/activities conducted pursuant to subsections 2C1, 2C3 (applies to meetings with probationary employees and reconsideration replies only), 2C4 and 2C6 (applies to OSHA Field Council meetings only) above. The Employer will reimburse travel and per diem for the Chapter President of the impacted Chapter to travel within the state of the location of the Chapter office to attend such meetings/activities. Where more than one (1) Chapter is impacted, the Union will designate one (1) representative from a single Chapter to handle the meeting/ activity consistent with Article 8. If the Chapter President does not attend, the Union may assign a steward from any Chapter within the commuting area of the meeting/activity to participate. If no steward is assigned to the commuting area of the meeting/activity, a designated steward from any impacted Chapter may participate by telephone or other electronic means. By mutual agreement of the local parties, such meetings may be held via telephone or other electronic means.

9. One (1) steward may attend the meetings/ activities conducted pursuant to subsections 2C2, 2C4 (for oral replies, subject to Section 7B6, above), and 2C5 (applies to arbitration hearings only), above. The Employer will reimburse travel and per diem for the Chapter President or a Chief Steward of the impacted Chapter to travel to attend such meetings/ activities with the exception of streamlined arbitration hearings. Where more than one (1) Chapter is impacted, the Union will designate the Chapter to handle the meeting/ activity. If the Chapter President or a Chief Steward does not attend, the Union may assign a steward from any Chapter within the commuting area of the meeting/ activity to participate. However, by mutual agreement a steward from the impacted Chapter may be reimbursed for travel and per diem to attend the meeting/activity if that steward possesses a unique skill, level of expertise and/or level of experience or if no steward is assigned to the commuting area of the meeting/activity. By mutual agreement of the local parties, such meetings may be held via telephone or other electronic means.

10. Stewards may participate in the activities listed under subsection 2C8 on official time, but travel is not reimbursed, with the exception of the travel and per diem authorized in subsection 6B above.

11. Stewards may participate in the activities listed under subsection 2C9 on official time, but only local travel will be reimbursed as appropriate.

12. Consistent with subsection 6B above, the Employer will pay the travel and per diem of one (1) steward per Chapter per calendar year to attend NTEU National Office training.

C. Employee Time and Travel

1. A grievant, appellant, witness who has been released by the Employer, or an employee who is the subject of an examination in connection with an investigation will receive, a reasonable amount of administrative time in accordance with subsection 2O, above, for attendance at grievance meetings, arbitration hearings, oral reply meetings for a notice of proposed adverse, disciplinary or unacceptable performance action, an adverse action hearing (if the employee is still on the rolls), other statutory or regulatory appeal hearings (if the employee is still on the rolls), meetings for the purpose of presenting replies to proposed termination of a probationary employee (if the employee is still on the rolls), meetings for the purpose of presenting reconsideration replies in connection with the denial of a within–grade increase and an examination by a representative of the Employer in connection with an investigation which may lead to disciplinary action.

2. For the meetings/activities described in subsection 7C1, above, the Employer will reimburse travel and per diem for the employee to attend the meetings/activities. However, travel and per diem will not be authorized for an employee to appear as a witness at any grievance meeting or to attend a streamlined arbitration hearing or if travel and per diem is not permitted for one of the meetings/activities by another provision of this Agreement. Local travel will be reimbursed as appropriate.
3. Employees will receive a reasonable amount of administrative time in accordance with subsection 2O, above, and local travel reimbursement when an employee is being interviewed by a steward who is using time pursuant to subsections 2C or 2E or by a national representative of the Union, in connection with a matter for which remedial relief may be sought pursuant to this Agreement. Employees who are witnesses in arbitrations will receive administrative time when being interviewed by national representatives of the Union in connection with an arbitration and when testifying during the arbitration.
4. Employees will receive a reasonable amount of administrative time in accordance with subsection 2O, above, and local travel reimbursement to prepare responses to actions proposed by the Employer.

D. Local Travel for Stewards

Unless otherwise addressed in this Agreement, the Employer will reimburse authorized and reasonable travel expenses for travel within the commuting area for all activities/meetings listed in subsection 2C above. Reimbursement for local travel will be made for mileage expenses payable at the current rate as published by GSA in the Federal Register. Stewards may not receive time for their normal commute unless provided for by law or regulation.

Section 8

Employer Commitments

A. The Employer will take actions to reduce the need for official and bank time, including continued efforts to combine or reduce Section 7114 meetings. The Employer will review current Section 7114 meeting processes to develop best practices in order to reduce the time associated with such meetings (e.g., review practices surrounding expectation meetings).

B. The parties may mutually agree to disseminate information regarding national mid-term initiatives which are applicable to employees across business divisions via electronic formal discussions. By March 1, 2022, the Employer will train all full-time stewards and Chapter Presidents on the use of virtual communication tools (e.g., Zoom, WebEx, SABA, Skype for Business) for the purpose of participating in formal meetings electronically.

C. At the start of each fiscal year, the parties will provide each other a list of three (3) contractual items where additional training of managers and stewards, respectively, could be beneficial to administration of the National Agreement. Subsequently, the parties will consider providing training to managers and/or stewards to address these concerns.

D. Semi-annually, the Employer will provide data to National NTEU demonstrating trends in grievance filings – including trends by Chapter, subject matter, business unit, and any other available and useful data points. Within thirty (30) days of receiving this information, the parties will meet to discuss any noted trends and strategies for resolution.

E. In each fiscal year, the parties will use the MIRP process outlined in Article 41, Section 15 for the three Chapters with the highest number of open third step grievances and arbitrations as of October 1 of that fiscal year.

Article 10 | Dues Withholding

Section 1

A. This Article is for the purpose of permitting eligible employees who are members of the Union to pay dues through the authorization of voluntary allotments from their compensations.

B. This Article covers all eligible employees:

1. who are members in good standing of the Union;
2. who have voluntarily completed SF-1187, Request for Payroll Deduction for Labor Organization Dues; and who receive compensation sufficient to cover the total amount of the allotment.

C. A properly submitted SF-1187 consists of an original SF-1187 with attached copies, or an original SF-1187 with two (2) photocopies, or a signed facsimile SF-1187 with two (2) copies, submitted by a local Union official, or by the NTEU National office, to the Payroll Center.

D. The Employer shall automatically withhold, on a biweekly basis, the appropriate amount of dues

from any bargaining unit employee who has submitted an SF-1187.

Section 2

A. Certification and remittance procedures shall be as follows:

1. dues will be wire transferred to the bank account designated by the Union;
2. electronic files will be transmitted to the Administrative Controller, National Treasury Employees Union, 800 K Street, NW, Suite 1000, Washington, DC 20001; and
3. the Union's National President or any Chapter officer who has submitted proper notification to the Payroll Center is authorized to make the necessary certification of SF-1187.

Section 3

A. The Union will:

1. inform and educate its members on the voluntary nature of the system for allotment of Union dues, including the conditions under which the allotment may be revoked;
2. purchase and distribute to its members SF-1187;
3. inform the Employer of changes in the certification and remittance procedures;
4. forward properly executed and certified SF-1187s to the Payroll Center on a timely basis;
5. forward an employee's revocation (SF-1188, Revocation of Voluntary Authorization for Allotment of Compensation for Payment of Employee Organization Dues) to the Payroll Center on a timely basis when such revocation is submitted to the Union;
6. inform the Payroll Center of the name of any participating employee who has been expelled or ceases to be a member in good standing in the Union within ten (10) days of the date of such final determination; and
7. inform the Employer of any change in the formula for membership dues.

B. The Union may submit the SF-1187 and SF-1188 by either email or to an EFax number designated by the Employer.

Section 4

A. The Employer is responsible for processing voluntary allotment of dues in accordance with this Article. The Employer will:

1. Upon receipt of properly certified SF-1187 or SF-1188, the Payroll Center will confirm receipt to the Union by forwarding a date stamped copy of the documents received and identify any issues with the forms. Once received, the Payroll Center will assume full responsibility for processing the SF-1187 according to Section 5.
2. withhold dues on a biweekly basis;
3. provide biweekly, within seven (7) days of the close of a pay period, electronic files containing pertinent information, including the total gross amount deducted for all employees, and the net amount remitted and any other information deemed reasonable from the existing data base of dues paying members;
4. discontinue allotments when required by applicable rules and regulations;
5. notify the employee and the Union when an employee is not eligible for an allotment, along with the reasons for the decision, e.g., a temporary promotion out of the unit;
6. withhold new amounts of dues upon certification from the Union's National President provided that the formula for withholding has not been changed during the past twelve (12) months;
7. transmit payment to the allottee designated by the Union;
8. provide electronic files to the Union or its designee;
9. stamp on a properly executed SF-1188, the date received and transmit it to the Payroll Center so that the revocation will be affected consistent with provisions outlined in Section 5 of this Article; and
10. mail local Union Chapters receipted copies of transmittal Form 3210 for all SF-1187s and SF- 1188s received in the Payroll Center within three (3) workdays of the receipt date.

Section 5

Action and Effective Dates

A. The effective dates for actions under this Agreement are as follows:

1. The SF-1187 will be entered into the payroll system as soon as practical but no later than the pay period following receipt of the SF-1187 in the Payroll Center.
2. Changes in the formula for dues withholding will begin the first pay period designated by the Union's National Office (this formula shall be provided to the Employer a minimum of thirty (30) days prior to the effective date of the change).

3. Revocation notices for employees who have had dues allotments in effect for more than one (1) year must be submitted to the payroll office during USDA pay period fifteen (15) each year. Revocations will become effective during USDA pay period eighteen (18). Revocations may only be affected by submission of a completed SF-1188 that has been initialed by the Chapter President or his or her designee. If the SF-1188 is not initialed, the Employer shall return the SF-1188 to the employee and direct the employee to the proper Union official for initialing. A copy will also be sent to the appropriate Chapter President. SF-1188s that are returned by an employee prior to the end of pay period 18 will be effective in pay period 18. To revoke such dues withholding, employees must have had dues withheld for at least one (1) year.

   (a) Revocation notices for employees who have had dues allotments in effect for more than one (1) year and whose SF-1187 was submitted after August 10, 2020, will become effective as soon as administratively feasible. Revocations may only be affected by submission of a completed SF-1188 that has been initialed by the Chapter President or his or her designee. If the SF-1188 is not initialed, the Employer shall return the SF-1188 to the employee and direct the employee to the proper Union official for initialing.

4. Revocation notices for employees who have not had dues allotments in effect for one (1) year must be submitted on or before the one (1) year anniversary date of their dues allotment. Revocations may only be affected by submission of a completed SF-1188 that has been initialed or signed by the Chapter President or his or her designee. If the SF-1188 is not initialed or signed, the Employer shall return the SF-1188 to the employee and direct the employee to the proper Union official for initialing. The SF-1188 will become effective the first full pay period after the employee's anniversary date.

5. Termination due to loss of membership in good standing will be effective on the beginning of the first pay period after the date of receipt of notification by the Employer.

6. For termination due to separation or movement out of the exclusive unit a final deduction will be made for that pay period in which the action is effective.

Section 6

Overpayments to the Union

A. The Union will pay no fee for these services.

B. Upon determination by the Employer that dues withholding for an employee was not timely terminated and resulted in an overpayment to the Union, the Employer will affect an adjustment to reimburse the employee. The amount repaid to the employee will be charged to a Union overpayments account.

C. Each pay period, the Employer will forward a copy of any bill for dues overpayments, with an accompanying document prescribed by the Debt Collection Act of 1982, to the Administrative Controller, National Treasury Employees Union, 800 K Street, NW, Suite 1000, Washington, DC 20001. This bill will identify amounts which were reimbursed to employees as a result of dues withholding, and the pay periods in which the overpayments were made to the Union. The bill sent to the Union will request repayment of the overpayments which were made to the Union. The document accompanying the bill will include a statement that debts due to the Government for more than thirty (30) days are subject to interest, to the extent required by law, as well as Treasury Department policy regarding the assessment of other fees if delinquent. The bill sent to the Union will request payments be made payable to "U.S. Department of Agriculture" and will specify that the payment, and a copy of the bill, be mailed to an address designated on the bill for the USDA National Finance Center. The right of the Union to request a waiver of overpayment in accordance with 31 C.F.R. Part 5 or to dispute the amount of the overpayment will also be contained in the accompanying document. A copy of the bill and accompanying document will be forwarded to the servicing Payroll Centers concerned for use in determining the start of the period for requesting waivers by the Union.

D. Upon receipt of the amount due from the Union the accounts receivable for the applicable pay period will be closed. If a waiver or partial waiver of overpayment is timely requested by the Union, the Employer will suspend collection of the amount in question pending adjudication by the Service in accordance with 31 C.F.R. Part 5. The personnel office that processed the request for waiver will notify the local NTEU Chapter of the determination.

E. To be considered timely, a request for waiver of overpayment must be submitted to the servicing personnel office by the local Union Chapter within forty (40) days from the "waiver control date" for

the bill for dues overpayment which is sent to the Administrative Controller, NTEU, from the Employer.

F. The "waiver control date" will be determined to be forty (40) days following the bill date, which includes ten (10) days associated with the mailing of the bill from the USDA National Finance Center to the Union. The purpose of this date is limited to its express use in the waiver request process. The bill should be received by the tenth day following the bill date.

G. The bill will be presumed received on this date unless the Union's national office informs the Employer's Associate Director, Payroll Center Operations in writing within three (3) workdays following receipt of the bill by the Union. The Employer will provide written acknowledgment of the revised "waiver control date" to the Union with a copy being sent to the servicing personnel offices.

H. Denials of Union requests for waiver of overpayment will be subject to the institutional grievance procedure in Article 42 of this Agreement.

Section 7

A. If an employee moves from one (1) permanent bargaining unit position to another permanent bargaining unit position, dues withholding will not be canceled.

B. 1. Employees who leave the unit temporarily will have the withholding suspended and will have the withholding automatically continued once they return to the unit.

2. The NTEU National Office shall be provided electronic files, each pay period, of all employees who have changed status that pay period vis-a-vis their bargaining unit position.

Section 8

A. The total error in the amount of dues withheld shall be adjusted as soon as practical after the error has been detected by the Employer or written notification is received from the Union or employee of an error.

B. When an underpayment to an employee results in an overpayment to the Union (for example, the Employer fails to timely terminate dues withholding after receiving a properly submitted employee request), the Employer will refund the payment to the employee in accordance with Section 6 of this Article. However, employees who are assigned to positions out of the bargaining unit, and who, due to an error, do not have their dues canceled, will be sent a notice informing them of the error and asking them to indicate whether they would like their dues refunded. Any requested refunds will be made to the employee in a timely manner. Section 6, above, will apply to any refunds which result in an overpayment to the Union.

C. When the Employer fails to commence dues withholding timely or otherwise fails to remit dues owed, the Employer will pay the full amount to the Union and recoup the funds from the employee's salary through an adjustment, subject to the employee's right to seek waiver of overpayment. When the total amount owed by the employee is fifty ($50) dollars or less, the entire amount will be withheld in one (1) pay period, to the extent it does not exceed fifteen percent (15%) of disposable pay. When the total amount owed by an employee is more than fifty ($50), the deductions will be made in accordance with the Debt Collection Act.

D. When an adjustment is made to an employee's salary to recoup dues withholding, the employee will be issued written notification by the servicing Payroll Center of the Employer's intent to offset in accordance with the Debt Collection Act of 1982. This notification will contain information relating to the amount and nature of the debt, additional information required by the Debt Collection Act of 1982 as implemented in 31 C.F.R. Part 5, subpart B and will notify the employee that:

1. they have the right to request a waiver of overpayment pursuant to 31 C.F.R. Part 5; and

2. denials of employee requests for waiver of overpayment will be subject to the grievance procedure as outlined in Article 41 of this Agreement.

E. Disputes arising out of dues withholding situations where either the Employer has failed to withhold the appropriate amount of dues from an employee, that is, the employee or Employer owes the Union money; or where the Employer has paid the Union money collected via dues withholding inappropriately, shall be resolved in the following manner:

1. A written statement with information regarding the potential dispute will be provided to the Union.

2. On receipt of the tape the Union will review the information provided, identifying potential problems. The Union will then send information to its local Chapters requesting the local Chapters to pursue potential problems with the local servicing Payroll Center. Local Union Chapter officials must review the information provided them and contact the servicing Payroll Center within thirty (30) days of the date on which the Union received the tape

from the Employer (that is, pay day referenced in subsection 8E1 above). The only exception provided for not making contact within thirty (30) days, is provided in subsection 8E1, above, that is when the Union has informed the Employer of the Union's not having received the tape. Time used to review the information provided by the Union, by local Union officials will be charged against official time as provided by Article 9.

3. Once contact has been made by the local Union Chapter official with an employee's servicing Payroll Center regarding a specific problem(s), the employee's servicing Payroll Center shall within ten (10) workdays, unless extended by mutual agreement, review the case(s) presented and decide if a problem does in fact exist, and how it may be corrected, for example pay adjustment. Pay adjustments will be accomplished within a reasonable amount of time, usually within two (2) pay periods. The employee's Payroll Center will provide the local Union Chapter with information relating to the subject problem. If the determination results in a pay adjustment, the affected employee(s) will be notified by the servicing Payroll Center in writing of its decision within three (3) workdays. In such cases the employee will have fifteen (15) workdays to request a waiver of overpayment.
4. If the problem is not resolved at the local level in accordance with subsection 8E3, above, then it will be processed in accordance with Article 42.
5. Pay adjustments will be accomplished within a reasonable amount of time, usually within four (4) pay periods.

Section 9

A. When a bargaining unit employee is permanently placed in a non-bargaining unit position, a "J" code will be provided to NTEU on the biweekly dues transmission for the employee, and the following notice will be mailed to the employee's home address by the Employer within thirty (30) days of the effective date of the personnel action:

"Termination of Dues Withholding"

Regulations governing dues withholding to a labor organization require that dues withholding be automatically canceled whenever an employee is placed in a non-bargaining unit position. You were recently subject to a reassignment or promotion which will automatically terminate your dues withholding. The final dues withholding will be made for the pay period in which the action is effective. If you have any questions regarding the termination of your dues withholding, you may wish to contact your NTEU Chapter. The Civil Service Reform Act of 1978 permits you to continue your membership.

B. When a bargaining unit employee is temporarily placed in a non-bargaining unit position, a "L" code will be provided to NTEU on the biweekly dues transmission for the employee, and the following notice will be mailed to the employee's home address by the Employer within thirty (30) days of the effective date of the personnel action:

"Suspension of Dues Withholding"

Regulations governing dues withholding to a labor organization require that dues withholding be automatically suspended whenever an employee is placed in a non-bargaining unit position. Upon your return to a bargaining unit position, the Employer will automatically reinstate the withholding of Union dues.

Section 10

A. Subject to the provisions of subsection 10B, the Employer will deduct Union dues from an employee's back pay award when the employee has an allotment for dues withholding in effect at the time of the action giving rise to the back pay.

B. Employees who have been terminated from employment and who are subsequently reinstated with back pay, will have their dues withheld from their back pay award only if requested by the employee.

Section 11

A. The Employer's biweekly electronic transfers will include the following information:

1. whether the employees retired or was separated;
2. whether the employee is continuing to be carried in non-duty status;
3. whether the employee is on a full time, part-time, seasonal, intermittent work schedule and if the employee is serving on a term, temporary, career, career-conditional, or excepted appointment;
4. the geographic locality of each employee that is used to determine the appropriate locality pay; and
5. the base pay of each employee, his or her grade and step, pay structure (for example General Schedule or Wage Grade, etc.), amount of NTEU national dues withheld, local

Chapter dues withheld, and the total dues withheld.

B. The Employer will also provide, on a biweekly basis, a tape of bargaining unit employees who were dropped off the bargaining unit list since the previous biweekly tape and an explanation concerning why they were dropped.

Section 12

Employees may elect as many as six (6) additional discretionary allotments, (which are not savings allotments) that employees may use to have additional voluntary deductions withheld from their pay. Such discretionary allotments may be used, consistent with regulations, for various purposes such as insurance, the Union's political Education Fund, day care facilities jointly sponsored by the Employer and the Union, or other benefits which may be offered by the Union.

Section 13

The Employer shall provide NTEU National Office with a biweekly electronic file of SF-1187s that have been processed by the Payroll Centers. This file will include the pay period in which SF-1187s were processed and the expected effective date.

Article 11 | Facilities and Services

Section 1

A. Upon reasonable advance request by the Union, the Employer will provide meeting space, as available, for meetings before and after hours. The Union will comply with all security and housekeeping rules in effect on the Employer's premises at the time and place of such meetings.

B. Upon reasonable advance request by the Union, the Employer will provide space for the placement of ballot boxes being used in conjunction with Chapter officer elections governed by local Chapter bylaws. The Union acknowledges that no responsibility for the safety or security of the ballot boxes is assumed by the Employer.

Section 2

A. The Employer, upon reasonable advance request, will provide the Union a meeting room, when available, for the following purposes:

1. preparing or discussing a grievance;
2. preparing for meetings with the Employer;
3. conducting informal discussions to carry out the goals and objectives of the Federal Service Labor Management Relations Statute, including meetings during breaks or lunch to meet employees and generally discuss collective bargaining and labor relations; or
4. Chapter meetings and lunch-and-learns so long as such meetings occur during the non-duty time of employees.

B. If available and where there is no additional cost to the Employer, the Union may use the Employer's projection or teleconferencing equipment for presentations in orientation sessions described in Article 8 and for Union-sponsored local training (excluding internal Union business) and meetings with employees. Local training and meetings with employees will be subject to the applicable provisions of Article 9 of this Agreement.

Section 3

Twice each year, the Employer will distribute via e-mail to all bargaining unit employees no later than January 15 and July 15, respectively, an NTEU-provided message with a hyperlink to the NTEU page on the IRS intranet.

Section 4

A. 1. Unless prevented by new or existing building leases or changes to office facilities, the Employer will maintain the present number of official bulletin boards and will provide the Union with one-third (1/3) of each official bulletin board for its exclusive use under a heading entitled "NTEU Chapter _____." with access for the posting its materials as space permits. In the event there are physical relocations of employees due to the closing of PODs or consolidation of PODs or other physical relocation of office facilities, the number of official bulletin boards at the new facilities shall be in accordance with national agreements entered into by the parties. In acquiring new space, the Employer will make reasonable efforts to ensure bulletin board space for Union use is obtained. Where electronic message boards or other electronic media are operated by the Employer in non-work areas, NTEU will be granted reasonable periodic access to convey messages regarding Union activities or Union-sponsored events to employees through such media. All items posted must meet the standards set forth in subsection 4E below.

2. The Employer will provide a web site for the exclusive use of National NTEU on the Intranet to post materials that could otherwise be posted on traditional bulletin boards. National NTEU will submit materials to the Workforce Relations Division for posting on the Intranet. All items posted must meet the standard in subsection 4E below. Union items posted on the Intranet may also be posted on local bulletin boards.

B. Subject to applicable lease restrictions, the Union may locate one (1) bulletin board per floor occupied by IRS employees. The Union will pay for the boards and cost of installation. The board(s) will be for the exclusive use of the Union, subject to the provisions of subsection 4E below.

C. Subject to applicable lease restrictions, the Employer will place one (1) NTEU provided "Take One" bin adjacent to IRS cafeterias and snack bars within Employer–occupied space. The bin(s) will be for the exclusive use of the Union.

D. The Union may distribute material on the Employer's premises in both work and non-work areas to an employee during scheduled working hours, provided that both the employee distributing and the employees receiving such material are on their own time. The receiving employee need not be on their own time if the employee distributing the material is only dropping the material in a group/unit mailbox. Non-work areas are: cafeterias or any other commercial enterprises located on the Employer's premises (with approval of lessor or operating agency), space set aside as snack bars or break areas, and restrooms.

E. Material which does not libel or slander any individuals, Government agencies, or activities of the Federal Government may be distributed or placed in "Take One" bins. Material which does not reflect on the integrity or motives of any individuals, Government agencies or the activities of the Federal Government may be posted on official bulletin boards, NTEU Intranet web sites or Union bulletin boards or placed in employee mail slots. The Union may distribute data on Union services, such as its various insurance programs.

F. The Union may use established employee mail slots, or bins for its distribution, so long as the distribution is in accordance with subsection 3E.

G. The Union may use the Employer's internal mail system to distribute labor-management material.

Section 5

A. A copy of this Agreement will be printed and given to each employee in the unit. The Employer will provide all visually impaired employees with a Section 508 compliant version of the Agreement. Further, upon request, visually impaired employees will be provided with a Braille copy of the Agreement. In addition, the Employer will make an electronic copy of the Agreement available on the IRS Intranet. Employees will be encouraged by the Employer to familiarize themselves with the contents of the Agreement

B. The Employer will provide National NTEU with 250 copies of the Agreement the first year of its duration, and another 250 copies following mid-term term reopener negotiations. Each Chapter will be provided with one (1) copy of the Agreement for each ten (10) employees, up to a maximum of 150 copies, but not less than twenty-five (25) copies in the first year of the Agreement and the same amount following the mid-term reopener Agreement. The Employer will provide National NTEU with twenty-five (25) copies of this Agreement on computer disks.

Section 6

The Employer will list the name and office and, if requested, home telephone numbers of the local Chapter President as well as all Union office telephone numbers in its telephone directory.

Section 7

A. Each month the Employer will provide the Union, for its internal use only, the following information electronically for all employees in the unit:

1. Name;
2. Grade and step;
3. Position title;
4. Division;
5. Group;
6. E-mail address;
7. Name of building (if available in TIMIS) and building address;
8. POD;
9. Agency telephone number;
10. Agency facsimile number;
11. Employer-issued mobile telephone number, if available;
12. Tour of Duty;
13. NTEU Chapter number;
14. FLSA status;
15. Telework status;
16. Appointment type (Career, Career–Conditional, Temporary, Excepted);
17. Dues withholding status;
18. Veteran status; and
19. Bargaining unit employees who have retired.

B. Each month the Employer will provide the Union with an electronic file, in a format agreed to by the parties of employees who have submitted SF-1188s including the date of submission, the effective date of the SF-1187, and the effective date of the SF-1188.

C. Each pay period, the Employer will provide the Union with an alphabetical list in electronic file, in a format agreed to by the parties in including the names, grade and step, position titles, Division, building address and POD of all new employees in the unit and of all employees who have been separated from the unit or whose appointment status has been changed. For changes in appointment status, the list will identify the change (for example, intermittent to seasonal, part–time to full time).

Section 8

A. A Union representative certified or sponsored by the Union's National Office, upon reasonable advance notice, may visit the cafeterias or other non–work areas located on the Employer's premises as defined in subsection 4D, above, to discuss appropriate Union-business with individuals or small groups of employees who are members of the unit. Such representatives must comply with Agency rules concerning security and access to the building.

B. The Employer will provide national representatives of the Union a meeting room on the Employer's premises when it is necessary to discuss any matter surrounding a potential grievance, disciplinary action, or other appeal action.

Section 9

A. Each local Union Chapter will be provided with enclosed office space that is between 200 and 250 square feet at a minimum in the existing location or some other location mutually agreed to locally. The space is provided for the exclusive use of the Union and will be supplied at a minimum with a desk, desk chair, three (3) regular chairs, a four/five (4/5) drawer lockable file cabinet, a telephone, and a minimum of two (2) telephone lines. The Employer will provide the NTEU Chapter with a computer and any necessary related equipment, e.g., a printer, to enable NTEU to make full use of the electronic mail system. At each Campus, the Employer will provide one (1) high speed printer/copier in one (1) NTEU office, where possible (or, if not possible, in some other location mutually agreed to locally) and one (1) external hard drive (or electronic storage technology that is faster and more effective). Each non-Campus Chapter will receive one (1) scanner (or other imaging technology that is faster and more cost effective), and one (1) external hard drive (or electronic storage technology that is faster and more effective). Additional equipment may be negotiated between the parties at the national level.

B. Absent agreement otherwise, the Employer will provide file cabinets to each Chapter consistent with past practice. In all other situations, the Employer will provide cabinets as follows:

1. Each Chapter will be provided two (2) lockable four (4) drawer file cabinets.
2. In all posts–of–duty (PODs) where the Chapter represents more than 300 employees, the Union will be provided one additional (1) lockable, four (4) drawer file cabinet, if requested.
3. Chapters may request additional lockable file cabinets to meet file storage needs. If the request is denied by the Employer, the Chapter may initiate bargaining consistent with the procedures in Article 47, Section 5 of this Agreement.

C. Subject to the availability of funds, whenever hardware and/or software upgrades are made by the Employer in a POD, the Employer will also upgrade Government–owned equipment provided to NTEU.

D. Local Union Chapters will keep all equipment previously provided through local negotiations.

Section 10

The Union will be granted reasonable access to photocopiers, facsimile machines, shredders and scanners where available.

Section 11

If released on official or bank time or during non-duty hours, NTEU stewards may use individually issued personal computers for authorized Labor Relations activities and for accessing electronic research tools where available (e.g., Westlaw and Lexis) and the electronic NTEU Bulletin Board. Subject to the applicable provisions of Article 9 of this Agreement, each local Chapter may also use the Government-owned computer provided to the Chapter by the Employer to access the same research tools where available.

Section 12

A. 1. Each Union Chapter shall be provided with one (1) voice mail system, one (1) e-mail address, and a dedicated mail stop or box. Stewards without e-mail who are current IRS employees and already have access to a computer as part of their assigned IRS duties may request an e-mail address for the purpose of conducting representational activities.

2. Upon request, Chapter Presidents who are IRS employees will be provided with e-mail, e-fax,

and mobile telephonic capabilities that are consistent with IRS standards.

3. Chapter Presidents who are IRS employees will be permitted to use the hosting capabilities of Skype or its successor, Microsoft Teams, for virtual meetings.

B. The Employer will provide Chapter Presidents access to its electronic mail system for representational purposes as defined in Article 9, subsections 2C and 2E of this Agreement, including conducting surveys of bargaining unit employees for representational purposes, pursuant to 5 U.S.C. § 7101 et seq.

C. The Union recognizes that the electronic mail and computer systems are the property of the Employer. Therefore, all authorized NTEU users will comply with the system usage rules which the Employer establishes, and with the standards in subsection 4E above. Failure to comply with system usage rules, the standards in subsections 4E and 12B, above, or other provisions in this Article may result in suspension or removal of access by the Chapter President or steward to computer systems. Any authorized NTEU user violating system rules may also be subject to discipline. Prior to suspending or revoking access, the Employer will attempt to resolve the issue with the appropriate Chapter President, or National NTEU if the issue involves a Chapter President, after serving a notice of proposed suspension or removal. Such decisions will be subject to the grievance procedures. Moreover, any authorized NTEU user will comply with the provisions of subsection 4E when communicating with employees who are not representatives.

D. The Employer will offer training through its online learning platform to NTEU Chapter stewards on using the Safeguarding Personally Identifiable Information Data Extracts (SPIIDE) automated/encrypting tools and software to enable them to encrypt their files so that PII and SBU data are protected.

Section 13

Each Union steward will have access to the nearest telephone. If the steward does not have access to a private telephone, the Employer will respect the steward's privacy. Union representatives who have access to Government telephones voice messaging, e–mail, or Government–owned computing platforms, for performing their regular duties, may utilize those devices for labor-management matters in accordance with the applicable provisions of Article 9 of this Agreement.

Section 14

The Employer will provide the Chapter President of each Center Campus with a reserved parking space.

Section 15

For all employee issuances originated by an Executive in the National Headquarters or the Headquarters of any Business Division/Function which pertain to personnel policies, practices and matters affecting working conditions, the Executive is encouraged to provide a copy of the issuance to National NTEU at least twenty-four (24) hours in advance of issuance, but no later than simultaneous with issuance to bargaining unit employees.

Section 16

The Employer will maintain an icon on the Intranet that links to the National NTEU web site.

Section 17

Up to two (2) seasonal stewards per Chapter working on Union matters during the period of release will be granted access to IRS facilities consistent with IRS security access standards. ID cards will be retained during the period of release for designated NTEU stewards.

Section 18

Campus E-Mail, Intranet and Internet Access

A. The Employer will establish and maintain at Campuses a sufficient number of business centers to permit system access as needed. Each business center will be equipped with six (6) computing platforms and the ability to print, scan and fax. Through business centers and kiosks, employees will have, at a minimum, access to the Employer's e-mail system, the Intranet and the Internet. In addition, employees will also have access to any other web-based applications authorized by their 5081 profile. Existing kiosks will be maintained by the Employer.

B. Employees will be required to access the kiosks and business centers during non-duty hours such as lunch breaks and time before and after work. No administrative time will be approved to access e-mail and the Intranet through the kiosks and business centers unless authorized by other provisions of this Agreement. For example, directly impacted employees, as defined in Article 19, may request administrative time to utilize the kiosks and business centers under the provisions of Article 19.

C. Upon request and if available, usage figures for both the kiosks and the business centers will be provided to National NTEU.

Section 19

Restrooms

The Employer will ensure that space occupied by IRS employees is in compliance with all governing building codes at the time of occupancy. In addition, the Employer will not impose unreasonable restrictions on use of restroom facilities by employees.

Section 20

Workstations

A. Universal Workstation Size

1. Standard employee workstations will be forty-eight (48) square feet each (6'x 8').
2. Subject to negotiations in subsection 20E, below, the universal workstation will include a typical configuration of work surfaces, seating, and storage.
3. Appeals employees, Taxpayer Advocate employees, call site employees, campus employees (in Accounts Management, Submission Processing, Campus Exam AUR, and Campus Collection), and TCOs will retain currently assigned workstations/space unless the Employer provides notice to the Union and bargains to the extent required by law.
4. Where new workstations are slated for installation, consistent with subsection 20E, below, standard-sized (6' x 8') workstations will be provided.

B. Unassigned Workstations

1. Unassigned workstations will be the Universal Workstation size, will include a desk, chair and access to data and communications and will be available for reservation by employees who meet the definition in subsection 20C below.
2. The Employer is responsible for providing employees who use unassigned workstations with the capability to protect the privacy and maintain the security of assigned work.
3. Unassigned workstations will be provided at a ratio of not less than three (3) employees for each workstation (3:1).
4. Higher ratios may be agreed upon through modified national bargaining consistent with Article 47, Section 5 of this Agreement.

C. Out of Office Employees

1. Fulltime employees who are either: designated as frequent teleworkers; or who are out of the office an average of eighty (80) hours or more per month in four (4) of the last six (6) months immediately preceding the date of the Employer's formal notice of proposed space change, excluding December, will not be assigned a workstation. Such employees will be provided a lockable file cabinet (if not already provided one as a result of their telework status) which will be located at their POD.
2. Time out of the office includes mobile (field) work, work at a Telework location and regular days off (RDOs) but does not include any form of leave. For the purposes of this subsection, an RDO or full days out of the office on a Maxiflex schedule are counted as eight (8) hours out of the office.
3. Mobile (field) work is not considered Telework. Mobile (field) work consists of routine and regular travel to perform work at customer or other worksites that are not the employee's assigned POD or the approved Telework site.
4. An employee no longer meeting the criteria for the out of office designation will be assigned a workstation equal or similar to that of others in his or her occupation in their assigned POD within a reasonable time frame.

D. Employees may be asked by the Employer to report time spent on mobile (field) work on Form 3081 or by other electronic means.

E. Implementation

1. If the Employer decides to utilize 6'X8' workstations, and/or unassigned workstations at a ratio of (3:1), or proposes a higher ratio, due to a decision to reduce, consolidate, restack or repurpose work space, or increase staffing or relocate an office - the Employer will provide notice to NTEU pursuant to Article 47, Section 5 of this Agreement.
2. As part of the information provided pursuant to Article 47, subsection 5E2 of this Agreement, the Employer will also, at the time of such notice, provide a proposed list of employees who will utilize unassigned workstations based on the formula in subsection above. To the extent that additional employees are included in the desk sharing calculation, the Employer will supplement the list.
3. During bargaining conducted pursuant to Article 47, Section 5, regarding the implementation of 6'X8' workstations and/or a 3:1 or higher ratio for unassigned workstations, the Union may submit proposals regarding the change (e.g., routing of telephone calls, receiving telephone messages, reservation or "buddy" system for unassigned workstations, sufficient lockable storage space) unless the

proposal involves a matter expressly covered by this Agreement.

Section 21

Online Communication Tools

Employees may be required to use online communication tools (e.g., meeting invites via Outlook calendar, instant messaging) if management determines the tool would be useful in performing their duties. Employees using instant messaging may use all of its features, including "available," "busy" and "do not disturb." The "availability" feature of instant messaging should show the employee's current status. The "Do Not Disturb" function may be used on a limited basis (e.g., to complete a specific task). The Employer may require employees to use webcams for individual or group meetings, including training, where face-to-face meetings are warranted but impractical. Management has determined that these online communication tools will not be used as a method by which to monitor/track employees, measure productivity, or act as a time and attendance tool. In addition, employees will be provided with privacy background options to use at their discretion. Employees will not be required to use any online communication tool until appropriate training has been provided. Nothing in this provision waives the Union's right to bargain over new technology when required by law, rule, or regulation.

Article 12 | Performance Appraisal Systems

Section 1 Applicability

This Article is intended to be interpreted and applied in a manner consistent with 5 U.S.C. Chapter 43, 5 C.F.R. Part 430 and 5 U.S.C § 9508.

Section 2

Definitions

A. Annual Appraisal/Rating of Record – a written record of the appraisal of each critical job element and the overall summary performance rating. Annual ratings are prescheduled ratings of record and are generally issued once a year. Ratings of record are the official documentation for personnel actions such as within–grade increases, career ladder promotions, successful completion of a probationary period, reductions in force, and adverse performance-based actions, absent acceptable substitutes in accordance with Government–wide regulations. These are based upon summary level ratings, i.e., an overall rating of performance.

B. Appraisal – the act or process of reviewing and evaluating the performance of an employee against the described performance standard(s).

C. Appraisal Period – the established period of time for which performance will be reviewed and a rating of record will be prepared.

D. Critical Job Element (CJE) – a work assignment or responsibility that must be done successfully in order for the organization to complete its mission. It is of such importance that unacceptable performance on the element would result in a determination that an employee's overall performance is unacceptable. Such elements may only be used to measure performance that can be measured and controlled at the individual level.

E. Critical Job Element Weighting – a percentage "weight" assigned to a CJE which represents the relative impact of the CJE rating on the overall summary performance rating.

F. Departure Appraisal – a performance appraisal prepared when either the supervisor or employee moves from a permanent or temporary assignment to another permanent or temporary assignment. The employee's performance must have been observed under a signed performance plan for at least sixty (60) days to be ratable.

G. Evaluative Recordation – a supervisor's record of indications of performance which forms the foundation for employee development, performance improvement, and/or a rating of record, which may have an impact on personnel actions affecting the employee, including the written results of workload or progress reviews. In the case of a monitored contact, the evaluative recordation is the written record of the contact, not the audio or visual recording. Evaluative recordation also include progress reviews as defined in subsection 2K below. However, with the exception of employees covered by MEPS, in no case will the Employer use measures of program effectiveness to evaluate or appraise an individual employee.

H. Merit Promotion Appraisal (MPA) – an appraisal prepared for an employee applying for a position where the employee does not have any rating of record or MPA as of the closing date of the vacancy announcement (e.g., newly hired employee who has met the minimum appraisal period requirements). This merit promotion appraisal is to be used for all merit promotion announcements until the employee receives a rating of record.

I. Performance Appraisal – the Employer's written assessment of an employee's work performance for purposes of all personnel actions, including, for example, ratings of record, annual appraisals,

departure appraisals, merit promotion appraisals, and revalidated appraisals.

J. Performance Aspect – a portion of the critical job element.

K. Performance Plan – the document that communicates to the employee what performance is expected in the job and what the employee will be rated against for performance appraisal purposes for the employee's appraisal period. The performance plan is the assigned CJEs, performance aspects, and the Retention Standard for the Fair and Equitable Treatment of Taxpayers.

L. Performance Standards – the expressed measure of the level of achievement for each performance aspect established by the Employer for the duties and responsibilities of a position or group of positions.

M. Progress Review – a review of an employee's work based on the supervisor's observation of measurable behaviors related to the critical job elements and performance standards of a position. All employees will receive at least one (1) progress review, if not more, as part of an annual evaluation process, usually about six (6) months before the end of the rating period. However, with the exception of employees covered by MEPs, in no case will the Employer use measures of program effectiveness to evaluate or appraise an individual employee.

N. Quantity Measures – Quantity measures consist of outcome-neutral production and resource data that does not contain information regarding the tax enforcement result reached in any case that involves particular taxpayers. Examples of quantity measures include, but are not limited to: (1) cases started; (2) cases closed; (3) work items completed; (4) customer education, assistance, and outreach efforts completed; (5) time per case; (6) direct examination time out of office time; (7) cycle time; (8) number or percentage of overage cases; (9) inventory information; (10) toll-free level of access; and (11) talk time.

O. Records of Tax Enforcement Results – records of tax enforcement results are data, statistics, compilations of information or other numerical or quantitative recordations of the tax enforcement results reached in one or more cases, but do not include tax enforcement results of individual cases when used to determine whether an employee exercised appropriate judgment in pursuing enforcement of the tax laws based upon a review of the employee's work on that individual case.

P. Retention Standard – indicates the level of performance necessary to be retained in a position. The Employer has determined that retention standards are equivalent to CJEs, except retention standards are written only at the "met" level.

Q. Revalidated Appraisal – an appraisal for a journey level or above employee in at least the second year of their position who receives a rating of record for the current appraisal period that is identical to the rating of record received for the previous period. Identical, in this regard, means the ratings for all aspects and CJEs remain the same as the previous rating. Appraisals may be revalidated indefinitely.

R. Tax Enforcement Results – tax enforcement results are the outcome produced by an IRS employee's exercise of judgment in recommending or determining whether or how the IRS should pursue enforcement of the tax laws. Examples of tax enforcement results include a lien filed, a levy served, a seizure executed, the amount assessed, the amount collected, and a fraud referral. Tax enforcement results do not include quantity measures and data derived from a quality review or from a review of an employee's or a work unit's work on a case, such as the number or percentage of cases in which correct examination adjustments were proposed or appropriate lien determinations were made.

Section 3

Critical Job Elements and Performance Standards

A. The Employer has determined the following:

1. pursuant to 5 U.S.C. §§ 9508 and 4302, performance standards must, to the maximum extent feasible, permit the accurate evaluation of job performance on the basis of objective criteria related to the positions in question;
2. to the maximum extent feasible, performance standards must be specific, observable and measurable;
3. the performance standard, through its description of the goal in terms of quality, efficiency, or timeliness, must provide a clear means of assessing whether objectives have been met; and
4. it will not use critical job elements and performance standards that impose absolute or unreasonable standards unless authorized by law.

B. Forced Distribution

The Employer has determined that it will not prescribe a distribution of levels of ratings for employees covered by this Agreement.

C. New Rating Levels

The Employer has determined to write critical job elements and performance standards at the fully successful level and at a level above and at a level below the fully successful level. The Union will be afforded the opportunity to bargain impact and implementation before new critical job elements and performance standards go into effect.

Section 4

Performance Appraisals

In accordance with 5 C.F.R § 430.208 (a)(1), (h) a rating of record shall be based only on the evaluation of actual job performance for the designated appraisal period. Each rating of record shall cover a specified appraisal period.

A. 1. Employees will receive performance appraisals annually using Form 6850-BU. Annual ratings will be issued on a monthly basis between October and June. The ending date for an employee's annual rating period shall be based on a month determined by the last digit of the employee's Social Security Number (SSN) (Exhibit 12–1).

2. For employees assigned to measured performance plans, annual ratings will be issued on a quarterly basis by January 31, April 30, and October 31 based on Social Security Number (e.g., appraisals through December 31 are due January 31). The ending date for an employee's annual rating period shall be based on the last digit of the employee's Social Security Number (SSN) (Exhibit 12–2).

3. If an employee changes from one (1) permanent position to another during the last sixty (60) days of the appraisal year, the departure appraisal becomes the rating of record for the appraisal period.

4. The Employer has determined the following:

(a) if the supervisor permanently departs their position, a departure appraisal must be prepared for all employees reporting to that supervisor that have met the minimum appraisal period for their position. The new supervisor will then use the departure appraisal as appropriate in preparing a rating of record when the employee's appraisal period ends;

(b) if the supervisor permanently departs their position during the last sixty (60) days of the employee's rating period, the departure appraisal becomes the rating of record;

(c) if the supervisor temporarily departs for a position during the last sixty (60) days of the employee's appraisal period, that supervisor will be responsible for preparing the rating of record; and

(d) a departure appraisal may be used as the employee's mid-year progress review if it is received by the employee at the mid-year point (between the 5th and 7th months) of their rating period,

5. A departure appraisal that does not become a rating of record constitutes a recordation and cannot be grieved until used in an annual rating unless the departure appraisal is used to disadvantage the employee (e.g., deny an overtime opportunity, or suspend Telework or AWS).

6. The Employer has determined that when a rating of record cannot be prepared at the time specified in the plan because the 60-day minimum appraisal period has not been met, the appraisal period shall be extended for the amount of time necessary to meet a reasonable minimum appraisal period at which time a rating of record shall be prepared. The employee's existing rating of record will be used as the next annual rating of record until the new appraisal is prepared. The annual rating period date will remain as established regardless of within-grade increases, promotions, and any other actions whether temporary or permanent.

7. The Employer has determined that the employee will use their rating of record prepared in accordance with this Article for merit promotion as described in Article 13. If the employee does not have a rating of record for the current appraisal period, the employee will use their most recently completed rating of record prepared within the last four (4) years for merit promotion purposes. The procedures for using ratings of records in other personnel actions may be found in other Articles of this Agreement (e.g., RIF, Article 19, subsection 6B).

8. In the event that the employee has no previous rating of record, the supervisor or designee will, upon request, prepare a merit promotion appraisal on Form 6850-BU as long as the employee has served at least sixty (60) days on a performance plan. This merit promotion appraisal is to be used for merit promotion purposes until the employee receives a rating of record.

9. For employees in career ladder positions beginning at the GS-4 level or higher, who are new to Federal employment and their annual appraisal is due prior to the completion of six (6) months of service with the IRS and the

supervisor is prepared to issue a rating of record of minimally successful, the Employer has determined that the supervisor will extend the rating period to permit the employee to complete six (6) months of service. Thereafter, the employee will be evaluated in accordance with Exhibits 12-1 and 12-2 of this Article.

B. 1. The Employer has determined that annual ratings of record and merit promotion appraisals will be prepared and recommended by employees' immediate supervisors of record (those who are immediately responsible for the employees' work and who assign, review, and evaluate the employees' work). The Employer has determined that bargaining unit employees (e.g., Leads) may report to a supervisor what they have observed/reviewed involving the performance of workload assigned to the employees of their work group. However, since bargaining unit employees do not have access to performance data (e.g., EPFs), such employees will not prepare or recommend any part of an appraisal unless the conditions in subsection 4B4 are met regarding acting supervisors.

2. Ratings of record will be issued within thirty (30) days of the end of the month in which the appraisal is due. Upon request, the Employer will provide the local affected Chapter a list showing the names and locations of the employees whose annual ratings are overdue by more than sixty (60) days.

3. The Employer has determined that in a competitive action, if the immediate supervisor of record preparing the appraisal to be used in ranking the applicants is to be considered for a vacant position for which the employee is also being considered, the appraisal will be made by the next higher-level supervisor.

4. The Employer has determined that in the event that the immediate supervisor is an acting supervisor, that is, a bargaining unit employee who has been designated to act as a supervisor, but who has not been acting in a managerial capacity for sixty (60) days or more, the appraisal will be made by the next higher-level supervisor.

5. Annual ratings of record when used will reflect the employee's performance for the full appraisal period unless the information necessary to make such an appraisal is not available. The employee's current annual appraisal will not reflect performance between the end of the month in which the employee's current appraisal period ended to when the appraisal was given to the employee. Ratings for periods of time which are less than the full appraisal period will be so noted. However, annual ratings/ratings of record must be postponed or delayed as required in 5 C.F.R. § Parts 430 and 531.

6. During the final thirty (30) days of an employee's annual appraisal period (or as otherwise agreed upon), the employee may prepare a written self-assessment on a form to be provided by the Employer to submit for their supervisor's consideration. Subject to the right to assign work, any employee who chooses to prepare such assessment shall be granted a reasonable amount of administrative time, not to exceed four (4) hours to do so, and shall submit that self-assessment to their immediate supervisor by no later than the last workday of their annual appraisal period. The self–assessment will be limited to four (4) pages in length. Employees who wish to do self–assessments will be given appropriate guidance on how to write self–assessments.

   (a) The Employer will maintain a Web–based tutorial (as well as a comparable paper–based version for employees who do not have access to the Employer's Intranet) to help employees prepare self–assessment of their performance.

   (b) Employees will be afforded a one–time opportunity to complete the tutorial on administrative time, at an appropriate time to be determined by their immediate supervisor. However, employees may take the tutorial any number of times on their own time.

7. If the supervisor rejects an employee's self–assessment, the supervisor or designee will meet with the employee and explain their reason.

8. (a) In addition to the appraisals that are due based on the above requirements, an employee may request that another appraisal for merit promotion purposes be prepared if it has been more than 180 days since their last annual rating, they are applying for a position, and they have received a midyear progress review that indicates that the employee is performing at an overall rating level one level higher (e.g., Exceeds Fully Successful versus Fully Successful).

   (b) If the above conditions are met, an appraisal for merit promotion purposes will be prepared if the current appraisal is to be used in a competitive action and is not valid and indicative of performance. This appraisal does not become the rating of record for the employee and will be used for merit promotion until the next rating of record is issued.

C. Performance appraisals will be made in a fair and objective manner. They will measure actual work performance in relation to the performance requirements of the positions to which employees are assigned and will be based on a reasonable and representative sample of the employee's work.

1. In selecting cases for review, the Employer will select a reasonable and representative sample of the employee's work.
2. Where work is selected as part of a targeted review, the supervisor must select other non-targeted work in order to achieve an appropriately balanced and representative sample. The Employer will supplement the sample with a reasonable amount of work if submitted by the employee.
3. Where an annual appraisal is based on reviews of a limited number of cases and some of the cases were targeted for selection, the Employer will be obligated to justify that the mix of cases reviewed constitutes a reasonable and representative sample of the work of the employee.

D. An employee will be advised each time an appraisal is used in a personnel action, and the employee will be provided a copy upon request.

E. Performance appraisals will provide for the uniform treatment of all employees in a Division with identical elements and performance standards and with similar working conditions, with particular attention to employees performing the same job in the same work unit. Emphasis on the work unit does not lessen the Employer's obligation to provide uniformity at the Divisional level.

F. Supervisors or designees will discuss employees' annual or revalidated appraisals at the time such appraisals are issued to employees.

G. Employees may make written comments concerning any disagreement with an annual or revalidated appraisal within fifteen (15) workdays of issuance. In the case of any appraisal which will be used in a pending competitive action, written comments concerning disagreements must be submitted within three (3) workdays of issuance. Such comments will be attached to and become part of the appraisal.

H. The Employer has determined that within the time frame provided in subsection 4G, above, employees will be provided with a reasonable amount of administrative time, not to exceed four (4) hours, to prepare written comments concerning any performance appraisal that becomes the employee's rating of record. Such comments will be attached to and become part of the appraisal and maintained as part of the employee's performance folder (EPF). Failure to rebut does not indicate employee agreement with the appraisal. Similarly, failure by the supervisor to comment on the employee's rebuttal does not indicate agreement with the employee's comments. It is not necessary or appropriate for a supervisor to prepare additional remarks regarding the employee's comments in that the appraisal constitutes the Employer's stated position.

I. An employee's initials on a performance appraisal, where the signature is provided for, indicates only that the performance appraisal has been received, not an employee's agreement with the performance appraisal.

J. 1. The Employer has determined that only time spent performing work related to an employee's critical job elements and performance standards will be considered in performance appraisals. Authorized time spent performing collateral duties and Union representational functions will not be considered as a negative factor when evaluating any critical job elements. For example, if a Union representative has spent thirty percent (30%) of a work period on official time, annual leave, LWOP, or performing Union duties, this fact will be considered in the application of expected performance standards. Additionally, if an employee is performing collateral duties or Union representational functions that result in frequent interruptions of normal work, such factors will be taken into account when evaluating the employee.

2. The Employer has determined that a Union representative working full-time on Union duties will receive an annual, revalidated, or merit promotion appraisal, provided the Union representative has worked enough time to be rated, i.e., performed at least 120 hours of ratable work in an evaluation year. A Union representative who has performed fewer than 120 hours of ratable work in an evaluation year will be marked as "Not Ratable" (NR). While the parties anticipate that some Union representatives may perform representational duties on a full-time basis, they also want to maximize the opportunity for those representatives to perform IRS work. Consequently, each year, these representatives and their supervisors will meet to attempt to identify ways to assign them at least 120 hours of work, which can be performed in a manner consistent with their representational duties. For example, the appraisal could be based upon working an amount of time equal to that which would meet the center learning curve for the position held by the Union representative or the

performance of tasks, projects, cases, or other work products/activities which are included in the employee's position description, are ratable under one (1) or more critical job elements and are completed on direct time as defined by the Employer. If the steward performs the duties of their position on overtime during the rating period, that time will count toward the 120-hour requirement if the Employer deems the overtime work to be ratable. If the supervisor and steward cannot agree upon what constitutes 120 hours of ratable time, the steward will need to meet the sixty (60) day minimum appraisal period to receive a rating of record.

K. In the application of performance standards to individual employees, the Employer will take into account mitigating factors such as availability of resources, lack of training, mix of work, collateral duties, or frequent authorized interruptions of normal work duties.

L. The process of monitoring performance is ongoing. Therefore, the Employer will counsel employees in relation to their overall performance rating on an as needed basis. Such counseling will normally take place when a supervisor notices a decrease in performance, defined as a drop the average CJE score and include advice or recommendations on better communicating job requirements and providing additional coaching, monitoring, mentoring, and other developmental activities, as appropriate, to help improve employee performance. until the employee shows improvement. Special emphasis should be given to those cases when an employee's performance indicates a decrease in the overall rating (e.g., exceeds fully successful to fully successful). Written feedback will not be the sole means to deliver counseling. Feedback will also be provided by oral communication between the employee and the supervisor.

M. In disciplinary actions, performance appraisals, if used to support the actions, may be challenged only in the grievance procedure provided for by this Agreement. In adverse actions or actions taken for unacceptable performance, performance appraisals, if used to support the actions, may be challenged in the grievance procedure or statutory appeals procedure.

N. All scored performance appraisals must contain a written narrative justification for each score given beyond simply stating that the performance standards have been met. Normally, this narrative need not exceed two (2) single–spaced typed pages. If no justification is available due to a lack of opportunity to perform in that element or to be observed performing in that element, a "Not Applicable" (NA) will be awarded in lieu of any score. However, if the supervisor decides to award a "4" or "5" in an element and that same score or a lower score was awarded the prior year, no narrative will be required. In these instances, the employee may prepare a narrative summary for that element in the same manner as provided in subsection 4B6 above.

1. If the Employer determines that a journey level or above employee in at least the second year of their position would receive a rating of record for the current appraisal period identical to the rating of record received for the previous period, the Employer may revalidate that the most recent rating of record is valid for performance in the current appraisal period. At least five (5) workdays prior to this revalidation, the employee will be advised by the Employer of the decision. While there is no narrative summary required for revalidation, the supervisor or designee will still conduct a performance discussion with the employee.

   In these instances, the employee may prepare a narrative summary or self–assessment as provided in subsection 4B6, above, and it will be attached to the revalidated evaluation for all purposes. If the supervisor objects to its accuracy, the supervisor may prepare their own full evaluation with narrative. The lack of a full evaluation in response does not indicate the supervisor agrees with the employee's self-assessment.

2. The Employer has determined that an employee's annual appraisal can be revalidated as many times as the supervisor determines that the appraisal is still accurate and reflects the employee's current performance.

3. Explanations or other notes will not be added to the revalidated appraisal with the exception of 4N4 below. If the supervisor wishes to change the narrative of the existing appraisal, a new appraisal must be prepared.

4. However, if the revalidated appraisal is to be used for merit promotion, the supervisor or designee must prepare a narrative for each critical job element that does not have a narrative describing the performance in the appraisal period covered by the rating.

O. The fact that an employee assumes new tasks, receives new critical job elements, changes positions, is a trainee, and/or gets promoted to a new position does not create a presumption that their performance is only "fully successful." Rather, an employee's performance rating will be based strictly on their performance against those critical

job elements that apply during the appropriate performance rating period.

Section 5

Rating Scale

A. The Employer has determined that annual appraisals will be made on Form 6850-BU and will consist of ratings of "5", "4", "3", "2", "1" or N/A, on each critical job element. The ratings and definitions, which were established and determined by the Employer, are defined as follows:

1. Outstanding: "5" exceeds all performance aspects/standards as appropriate for the critical job element;
2. Exceeds Fully Successful: "4" exceeds more than half (1/2) of the performance aspects/standards as appropriate for the critical job element and meets the other performance aspects/standards as appropriate;
3. Fully Successful: "3" meets all of the performance aspects/standards as appropriate for the critical job element;
4. Minimally Successful: "2" fails one (1) performance aspect/standards as appropriate for the critical job element;
5. Unacceptable: "1" fails two (2) or more performance aspects/standards as appropriate for the critical job element; and
6. NA (Not Applicable): performance of the duties/responsibilities reflected by the critical job elements and performance standards has not been observed/reviewed.

B. Each performance appraisal will include an overall summary rating, established and determined by the Employer.

1. Outstanding: employee is rated Outstanding in more than half (1/2) of the critical job elements and exceeded in the other critical job elements.
2. Exceeds Fully Successful: employee is rated Exceeds Fully Successful or above in more than half (1/2) of the critical job elements and Fully Successful in the other critical job elements;
3. Fully Successful: employee is rated Fully Successful or above in all of the critical job elements;
4. Minimally Successful: employee is rated Minimally Successful in one (1) or more critical job elements but not Unacceptable in any critical job elements; and
5. Unacceptable: employee is rated Unacceptable in one (1) or more critical job elements.
6. Not Ratable (NR): Employee's performance has not been observed for a minimum of sixty (60) days during the appraisal period or the employee has not received a performance plan for a minimum of sixty (60) days. The NR designation only indicates that the employee was not ratable for the current appraisal period and it is not a rating of record.

C. Retention standard(s) will be rated by the Employer as follows:

1. Met;
2. Not Met; or
3. Not Applicable (performance of the duties/responsibilities reflected by the retention standard were not observed).

D. In accordance with law, rule and regulation, the Employer will provide the following reports to the Union at the national level by October 1 of each year:

1. a report comparing the average CJE scores for the twenty (20) largest occupations during the last appraisal year to the average CJE scores for the previous appraisal year;
2. a report indicating the average CJE score by group for the appraisal year just completed; and
3. a report by Division for the twenty (20) largest occupations showing the distribution of appraisal rating levels by RNOGAD category and number of employees in that category.

Section 6

Receipt and Notice of Critical Job Elements and Retention Standards

A. The Employer has determined that first line supervisors will meet with their employees once every twelve (12) months to discuss new or revised critical job elements and standards; however, if the critical job elements have not changed, the supervisor need not meet with journey level and above employees but will communicate that the critical job elements will remain the same for that rating period. These meetings can occur as a group meeting (that is, more than one, or all of the employees, and the supervisor or designee), or as a one-on-one session between an employee and the supervisor or designee. The type of meeting will be decided on a case-by-case basis by the supervisor. Each Union Chapter whose bargaining unit employees are attending the meeting will be provided reasonable notification and an opportunity to attend the meeting in accordance

with the provisions of Article 9. The purpose of these meetings or sessions will be to clarify any questions that the employees have concerning their critical job elements and standards (for example, explanations or examples of what employees must do to perform at the levels above fully successful).

B. In no event will employees be held accountable or responsible for their critical job elements and standards until they are received by the employees. All aspects of all standards, including numerical standards, procedures, or requirements, referenced in the critical job elements and standards will be communicated to affected employees at the time the employees receive their critical job elements and standards. When an employee is expected to meet a numerical standard that is different from that referenced above, that difference will be communicated in writing. A receipt will be obtained for substantive changes to critical job elements and standards, for example, changes in numbers for organization, function, and program (OFP) codes, changes in written time deadlines, or substantive changes in other written standards. This receipt will identify the changes as well as the effective date of those changes. Each critical job element and each aspect of the element will be numbered and/or lettered for identification purposes. The Employer will inform the employee, at the time the critical job elements and standards are communicated, whether aspects of any critical job elements are to be accorded different weights. All changes in working procedures must be communicated to employees before they can be charged with errors. If instructions were previously in writing, the Employer will issue new written instructions as soon as possible. The Employer has the responsibility of proving that the critical job elements and standards were received by the employees.

C. Employees will initial and date a receipt for the critical job elements and standards to show when they were received and discussed with the employee. In accordance with 5 C.F.R. § 430.204(b)(1), after initial issuance of critical job elements and standards, the critical job elements and standards will be reissued annually, normally within thirty (30) days of the beginning of the appraisal period. The Employer has determined that critical job elements and standards will be based on the requirements of the employee's position. Employees will be evaluated based on a comparison of performance with the standards established for the appraisal period. In addition, for employees covered by the Employer's general performance plans, each time an employee is assigned to a new position, the Employer will communicate the specific critical job elements and performance standards of the position that will apply to the employee. A journey level or above employee must initial and date a receipt even if an annual meeting is not held consistent with subsection 6A. Initialing does not mean the employee agrees with the Employer established critical job elements and standards. This receipt will be maintained by the Employer and will be available to the employees upon request.

D. Employees permanently assigned to a new position description, new positions, or work units with different critical job elements and standards, will be given a copy of those and an opportunity to discuss them with the Employer. The Union will be invited to attend these meetings. Union representatives will receive copies at least two (2) workdays in advance of the employees. Employees will be provided time at the beginning of the meetings to read their critical job elements and standards.

E. Questions left unanswered during the meetings referenced above will normally be responded to within one (1) week of the end of the meeting. Answers to questions raised by or of interest to the entire group will be communicated to the group.

F. Pursuant to 5 C.F.R. § Part 430, when employees are detailed or temporarily promoted and the assignment is expected to last sixty (60) days or more, the Employer will provide the employees with critical job elements and performance standards as soon as possible (no later than thirty (30) days from the beginning of the assignment). The employees will be rated on the critical job elements and performance standards for the assignment. These ratings will be considered in deriving the employee's next rating of record.

Section 7

New and Revised Critical Elements and Performance Standards

A. As part of the monthly notice procedure in Article 47, subsection 2A, National NTEU will be provided copies of critical job elements and performance standards that are new or revised.

B. If a more than de minimis change occurs to the CJEs or standards, or to the performance expectations needed to meet a particular standard, the Union will be afforded an opportunity to bargain impact and implementation before the critical job elements, standards or performance expectations are put into effect. A request to negotiate must be submitted within fifteen (15) days of receipt of the new or revised standards or performance expectations. Subsequent to implementation,

employees will be responsible for the elements and standards when received.

C. If deletions are made for any reason in critical job elements, performance standards, or the aspects that make up the critical job elements, the Union will be notified, as well as the affected employee(s), but the change will take effect immediately.

Section 8

Use of Statistics

A. The use of statistics by the Employer for the purpose of rating critical job elements will be in accordance with 26 C.F.R. § Part 801.The provisions of 26 C.F.R. § Part 801 may be found in Appendix I to this Agreement and were placed there for informational purposes only.

B. The Employer has determined that it will not use records of tax enforcement results to evaluate employees or to impose or suggest production quotas or goals on employees. Rather, employees will be evaluated according to their CJEs and performance standards or such other performance criteria as may be established for their positions. Employees who are responsible for exercising judgment with respect to tax enforcement results in cases concerning one or more taxpayers may be evaluated on work done on such cases only in the context of their CJEs and performance standards.

C. The Employer has determined that performance measures based in whole or in part on quantity measures will not be used to evaluate the performance of any employee who is responsible for exercising judgment with respect to tax enforcement results.

Section 9

A. Evaluative Recordations

The Employer has determined that an evaluative recordation will be furnished to an employee within fifteen (15) workdays of the time the supervisor becomes aware, or should have been aware, of the event which it addresses. If furnished after that time, it may not be used by the Employer to evaluate performance. Any material which may have an adverse effect on an employee's appraisal, the maintenance of which is not required by the IRM system and which is not shared with the employee, shall be removed and destroyed. Telephone monitoring evaluative recordation will be conducted in accordance with subsection 9B below.

B. Contact Recording and Monitored Contacts

1. Evaluative recordation arising from monitored contacts or contact recordings will be the written feedback provided by the Employer, not the actual recording. In the case of a recorded contact, the employee may listen to the recording and rebut in writing (consistent with subsection 9C1 of this Article) the Employer's assessment of the contact. In the event the evaluative recordation shows that the manager found fault with a recorded conversation, the manager will provide to the employee a screen shot of all other calls that were reviewed (listened to) by the manager, but not evaluated, on that day. Recordings of contacts that remain in dispute after rebuttal and discussion, along with any other recorded contacts that were reviewed on the same day as the disputed recordation, will be retained by the Employer (consistent with subsection 9C of this Article) until the performance appraisal is issued and any resulting litigation is resolved. If a copy of the recorded contacts described above was not retained, and there is an unresolved disagreement, the recordation with which the Employer found fault may not be used by the Employer. Upon request, an employee will be allowed to listen to any recording.

2. If the employee provided incorrect information to a taxpayer, the Employer will inform the employee as soon as possible. In all other instances, the evaluative recordation will be shared with the employee within fifteen (15) workdays of when the call was received by IRS or the contact was made with the IRS.

C. 1.The Employer has determined that it will grant the employee a reasonable amount of administrative time to make written comments concerning any disagreement with an evaluative recordation or other review document at any time prior to its use in a performance appraisal or personnel action. Such comments will be attached to and become a part of the evaluative recordation or other review document. The supervisor will determine the appropriate time for the employee to prepare the written response based on workload demands. This time will be scheduled no later than three (3) workdays after the receipt of the request for administrative time.

2. Where a manager has notified the employee via a formal evaluative recordation within fifteen (15) workdays of the recorded conversation that they have found fault with a particular conversation and if the employee fails to indicate disagreement with the manager's judgment prior to the time the contact recordings described in subparagraph 9B1, above, are deleted (which will not be sooner than forty (40) calendar days after the contact with the taxpayer was recorded), the formal evaluative recordation may still be

used to evaluate the employee. The employee's disagreement with the manager's assessment must be in writing (for example, it could take the form of a written rebuttal, an email or some other writing), or it may be contained in a grievance consistent with Section 9C4 below.

3. At the time a recordation is provided to an employee, the manager will remind the employee that the record of the taxpayer contact is normally maintained for approximately forty (40) days and that if the employee fails to indicate disagreement through rebuttal and discussion prior to the time the recording of the taxpayer contact is deleted, the recordation may still be used to evaluate the employee.
4. Evaluative recordation are not considered ratings of record and therefore are not grievable until used in an annual rating of record unless the recordation is used to disadvantage the employee (e.g., deny an overtime opportunity or suspend Telework or AWS).

D. When a review of a particular employee's work performance is specifically made by a supervisor above the employee's immediate (or first line) supervisor, and that review produces any negative feedback with respect to that particular employee's performance, the procedural requirements set forth in subsections 9A, 9B and 9C apply. Wherever possible, the employee will be given the opportunity to meet and/or discuss the matter with the higher–level supervisor who provided the evaluative comments.

Section 10

Reopener

If the Employer decides to implement any new system of critical job elements and performance standards, including retention standards and/or performance standards, during the life of this Agreement either party may reopen this Article.

Section 11

The parties recognize that automation technologies have enabled some information that is presently stored in paper-based systems to be stored in other systems. If the Employer elects to change its method of storing any information during the term of this Agreement, the Employer may reopen this Section at the national level under the provisions of Article 47 of this Agreement.

Section 12

Embedded Quality Review System (EQRS)

The use of Embedded Quality data must conform to all provisions of this Article. Furthermore, the Employer has determined the following:

A. 1. Employees will be evaluated on the performance of their CJEs. The Employer will not use quantitative EQRS data (i.e., percentages) as the sole basis for performance ratings in each or any critical element. At a minimum, a supervisor may not substantiate an appraisal score in a CJE or an aspect only by referring to the total number of errors or "yes" or "no" percentages.

2. Supervisors must look at other performance documentation and include such sources in the appraisal. Furthermore, where EQ numerical percentages are used to evaluate employees, the Employer will carry the burden of proof in any grievance or arbitration hearing to demonstrate that the cases selected for review are a reasonable and representative sample of all assigned work of the employee.
3. Where the EQ analysis includes a measure of timeliness expressed in calendar days, the Employer has determined that any error identified against the measure will not be charged against the employee in an annual appraisal unless the employee also missed the deadline when it is expressed in their workdays. For example, if the EQ standard requires an action within ten (10) calendar days and failure to take action in that time frame is considered failure to meet the standard, an error will not be held against the employee in the annual appraisal unless the employee also failed to take action within ten (10) days of work for that employee. For the purposes of this provision, a "workday of the employee" excludes Federal Holidays, weekend days, AWS regular days off (RDO), including full days off in a Maxiflex schedule, and days when the employee is on approved leave.

B. Managers and supervisors will not use EQRS data to compare one employee to another, or to suggest that one employee's error rate is too high compared to others in the unit or organization.

C. Non-quantitative data gathered from reviews completed in EQRS may be relied upon for the basis of a mid-year or annual appraisal. However, supervisors will consider all factors (not just EQRS case reviews) to provide a fair and accurate assessment of the employee's overall performance throughout the rating period.

D. Supervisors will have the authority to conclude that an employee's performance on a particular case or attribute was acceptable even though a time frame, guideline, or attribute may not have been met.

E. The Employer will conduct a biannual assessment of existing EQRS attributes and results, at the national program level, to assess the clarity of existing definitions, and to identify systemic barriers

to functional program performance. EQRS quality assurance measures with results below seventy-five percent (75%) will be analyzed to identify causes, corrections, impacts, and the Employer will conduct a causal analysis. Changes, corrective actions, and other procedures implemented that impact the attribute(s) at issue will be monitored quarterly. The Employer will share this information with National NTEU annually.

F. The Employer will provide NTEU with quarterly National EQRS reports (covering the prior six (6) months) on each of the attributes for each EQRS system in use.

G. The Employer will hold an EQRS Summit (or focus group) biannually at the operating unit level (e.g. Accounts Management, Campus, Collection, and Campus Examination/AUR) in every operating unit that uses the EQRS system. These EQRS Summits will include input from employees and managers or supervisors who use the EQRS system. Four (4) bargaining unit employees will be chosen by National NTEU to represent the Union at each summit. The Summits will be held telephonically or by electronic means, at the Employer's discretion. National NTEU will receive a telephonic or electronic briefing on the results of the Summit and any decisions made by the Employer.

Section 13

Measured Employees Performance System (MEPS)

A. Measured Employees Performance System (MEPS) provides information for the evaluation of GS-08 and below employees who are measured in either quality and/or efficiency under Numerical Performance Standards.

B. For purposes of this Agreement, a "measured employee" is an employee who may or may not receive a "measured appraisal," depending on whether or not certain criteria (described below) are met; and a "measured appraisal" is an appraisal derived, in part, from systemically computed "Quality and/or Efficiency" ratings by MEPS. The Employer has determined that an unmeasured rating will be issued if the supervisor decides that the systemically computed measured rating is not valid and indicative of the employee's performance.

Section 14

Numerical Performance Standards for Measured Employees

The parties recognize that the work performed within the Submission Processing function, and other portions of a campus designated by the parties, requires specific understanding and procedures as identified below:

A. Performance standards for measured employees are set by the Employer pursuant to 5 U.S.C. § 4302 and Section 3 of this Article.

B. Quality performance standards are set for each operation, function (OF) (parent) at the National level, and efficiency performance standards are set for each operation, function, program (OFP) code, at the campus (local) level and are set by the Employer in the manner described in IRM 3.43.405.

C. The local Chapter will be provided with proposed changes to performance standards at least two (2) weeks in advance of their proposed implementation date pursuant to Section 19B and will be afforded an opportunity to discuss them with the Employer before the employee group meetings described below.

D. Meetings between the Union and the Employer relating to changes in performance standards will be held at the Department level. The Union may bring up to three (3) representatives to these meetings. Official time for the meetings will be granted in accordance with Article 9, and bank time may be used for preparation, in accordance with Article 9.

E. In addition to the revised performance standards, the Employer will provide the local Chapter with the reasons for the proposed change in numerical standards, together with relevant and necessary data supporting the changes.

F. For purposes of Section 7 of this Article, the right of the Union to bargain over any adverse impact in the implementation of new or revised performance standards shall be as follows:

   1. when the procedures of IRM 3.43.405 are not followed; and

   2. when the National Director Ranges are revised.

G. In cases where the impact bargaining relating to changes in performance standards is not completed by the time the proposed performance standards are scheduled to take effect, the proposed performance standards will not be implemented as scheduled. Employees will, in advance of the effective date of changes in performance standards, be provided notification of the new performance standards, be invited to group meetings to discuss the changes, and be afforded an opportunity to comment on them. These meetings are deemed to be "formal meetings" for purposes of Union attendance. The

Employer will explain to employees the reasons for the proposed changes to performance standards during these group meetings.

Section 15

Performance Summaries for Measured Employees

A. On a weekly basis, MEPS will generate Individual Performance Reports (IPR) for measured Quality and/or measured Efficiency. These summaries will be given to employees weekly and will cover the employee's performance for the previous week. On a monthly basis, IPRs will be given to employees and will cover each employee's performance from the beginning of the employee's rating period through that month.

B. Performance summaries are not, in and of themselves, performance appraisals within the meaning of subsection 2G of this Article. Performance summaries are evaluative recordation.

Section 16

Annual Ratings for Measured Employees

An employee who has worked a minimum of sixty (60) days on a measured performance plan shall receive an annual IPR and appraisal consistent with Exhibit 12-2 using all available performance data for the employee's rating period, provided that such data is valid and indicative of the employee's performance.

Section 17

Criteria for Quality Ratings for Measured Employees

A. The Employer has determined that employees will receive measured ratings in Quality based on their performance against numerical standards established by the Employer as described in Section 14, above.

B. Measured Quality performance summaries will be derived from a random sampling of an employee's work by OF. To select a random sample of an employee's work, samples must be taken on a continuous basis (generally weekly) throughout the rating period. Random sampling is the process of choosing a sample in such a way that all completed work has the same chance of being included in the sample.

C. The goal of the Employer's sampling system is to achieve a confidence level of ninety percent (90%) within a plus or minus two percent (2%) sampling error.

D. Defects are established based on any opportunity for error on a document/case. Any opportunity for error is displayed in a Data Collection Instrument (DCI) in the Embedded Quality Submission Processing (EQSP) system.

E. The Employer has determined that the employee's performance scores for Quality will be based on documents/cases reviewed and stated as "percent accurate," (documents correct divided by total documents reviewed multiplied by 100). In order to account for variability associated with reviewing a sample of documents instead of the entire population, the percent accurate from the sample will be adjusted in the employee's favor by adding 2 percent.

F. Each OFP worked by an employee will be time weighted, and the results combined to derive the employee's performance index in Quality, referred to as the "Employee Index Score".

G. Measured ratings for Quality will be calculated only in those cases where the affected employee has spent at least forty percent (40%) of their direct time on measured work or at least twenty five percent (25%) of their total time on measured work during their rating period.

Section 18

Criteria for Efficiency Ratings for Measured Employees

A. Employees will receive measured ratings in Efficiency based on their performance against numerical standards established by the Employer as described in subsection 14C.

B. Employees will receive an effectiveness score for each OFP worked. These effectiveness scores will be multiplied by the appropriate time/weight factors. The sum of these time weighted effectiveness scores will be used to derive the employee's performance summary in Efficiency.

C. Measured ratings for Efficiency will be calculated only in those cases where the affected employees have spent at least forty percent (40%) of their direct time on measured work and at least twenty-five percent (25%) of their total time on measured work.

Section 19

Reports Relating to Ratings For Measured Employees

A. The following reports will be provided to affected employees:

1. Weekly Individual Performance Report (IPR); with performance data for the weekly period.
2. Monthly IPR with performance data from the beginning date of an employee's rating period to current month ending;

3. Annual IPR with performance data from the beginning date of an employee's rating period to the ending date of the employee's rating period;
4. Employee Performance Standards for Efficiency and Quality Report
5. Operation Rating Statistics by Team Report (posted in unit).

B. The following reports will be provided to the Union via "Control D":

1. Mid-Quarter/Quarterly Efficiency Performance Report;
2. Mid-Quarter/Quarterly Quality Performance Report;
3. Operation Rating Statistics by Team Report; and Center - Quarterly Quality Report;
4. Service Center Ratings Statistics by Operation Report;
5. Calculated Base Points for Quality Report;
6. Calculated Base Points for Efficiency Report;
7. Employee Performance Standards for Efficiency and Quality Report;

The reports listed above will be retained in "Control-D" for at least one (1) year.

The Employer will provide NTEU, at the National level, the National Rating Statistics by Service Center Report on a quarterly basis, with the exception of June quarter ending.

C. Nothing in this Section serves as a waiver of the Union's statutory right to additional information that is reasonable and necessary for it to perform its representational duties.

D. The Employer and the local Chapter shall, upon request of the Union, conduct quarterly meetings at the Operation level or equivalent outside Submission Processing to discuss the contents of the foregoing reports to the Union. Rights relating to attendance and time are set forth in subsection 14E above.

E. The Employer will provide each center Chapter with a PC, a printer and as much software as is necessary to read and print from the data referenced above. The PC, printer, and software will be owned and maintained by the Employer but shall be for the exclusive use of the local center Chapter to perform its representational duties. All reports in subsection 19B, above, shall be provided to the local Union Chapter. Each Union center Chapter shall be provided with access to "Control D" and the necessary computer hardware and software to allow it to read, print, and manipulate the data that is provided. Access to "Control D" is only available to the Chapter President or designee, and the Chapter MEPS coordinator or designee on the computer provided to the NTEU Office by the IRS.

F. Reports provided under the provisions of this subsection will be adjusted for any organizational component outside Submission Processing where the parties have agreed to place employees on measured performance plans.

Section 20

Miscellaneous Provisions

A. Time spent by employees at the health unit, preparing Forms 3081 and at group meetings will be charged in a uniform manner throughout a center. Direct time is considered to be only that time spent specifically performing work rather than administrative functions.

B. If an employee is held accountable for work under a particular skill code, that employee will be assigned that skill code.

C. Any grievance, by or on behalf of a measured employee, over an annual rating that is made in advance of a related personnel action, (for example, within–grade increase, career ladder promotion) will be joined automatically to any grievance, by or on behalf of such measured employee, over the subsequent related personnel action if the original grievance has not been resolved at the time the subsequent grievance is filed.

D. For purposes of this Agreement, the determination that a rating is valid and indicative involves a decision that the data is correct (valid) and that numeric results reflect the employee's actual performance.

E. If it is determined that a measured rating is not valid and indicative of an employee's performance, or if the work is not measured at all, the employee will be evaluated on an unmeasured basis as provided for in that employee's performance plan and other applicable provisions of this Article.

F. The Employer has determined that Quality and Efficiency Ranges will be set Service-wide, as the national ranges are:

(a) Quality: 2 = 77; 3 = 95; 4 = 125; 5 = 140, Efficiency: 2 = 70; 3 = 90; 4 = 120; 5 = 140

G. Employees will receive learning curves based on the quality level of the OF. If the employee is measured in quality only, the employee will receive a learning curve for each OFP (parent) when the employee initially reports time and volume to the OFP (parent). None of the work performed (quality or efficiency data) on an OFP (parent) while under

a learning curve will be used in any evaluative recordations or in the measured data base.

Section 21

The following provision applies to the Submission Processing function:

A. The parties agree to the following terms which change the way MEPS operates as of the effective date of the Agreement. The goal is to increase the number of employees receiving measured evaluations.

B. Management has determined to label the work in all Organization, Function, and Program groups (OFPs) that has a ninety-seven percent (97%) accuracy rate or higher in a quarter to be a High Quality Function (HQF). Once the work achieves this level, Individual Quality Review (IQR) will cease in that OFP until the level of accuracy for the OFP drops below ninety-seven percent (97%). IQR will be replaced with product review (PR). All those employees who are working on an OFP during the time it is considered HQF will be granted the minimum employee efficiency score needed to achieve a five (5) rating in that OFP.

C. The accuracy of a HQF will be assessed at the end of the eighth (8th) week of a quarter. If the work is below the ninety-seven percent (97%) level at that time, management will notify employees working that HQF, through a medium agreed upon, but not negotiated, locally, that the work will return to IQR at the beginning of the next quarter. Prior to this announcement, there must be a meeting between the Union and the Employer representatives to examine the accuracy of the calculation. Care should be taken by the local parties to follow the IRM rules on PR for HQF, and they should involve their MEPS Coordinators in this effort. A decision to drop IQR and return to PR may be announced at anytime and the determination to make the change will also be made on data from the eighth (8th) week unless agreed otherwise in local discussions, but not negotiations.

D. Employees must be working on measured work for more than sixty (60) days before they can be given a measured evaluation. Thereafter, the employee will be evaluated using the learning curves for the work in each OFPG and none of the work performed during an employee's learning curve will be included in the measured data base or in the employee's evaluation.

E. The "valid and indicative" requirement is retained, but the parties will exclude "low hour data" (as defined in the revised IRM 3.43.405) for Efficiency if a base point was added consistent with Section 14 and the IRM. They will also exclude data from those OFPs with less than six (6) employees working them in a quarter. The Employer has determined that these will be excluded from the measured data base as well as the employee's evaluation.

F. The Quality and Efficiency Ranges will be set consistent with subsection 20F, above. Moreover, the Employer recognizes that a change in the Ranges can be a change in working conditions that is negotiable. It will, therefore, give the Union advance notice of a change prior to the change and bargain, if requested and required. If the Ranges are changed (initially or subsequently) and the parties reach an impasse over the impact and implementation issues related to the change, the ranges will remain the same.

G. The Employer has determined that base points will be set reasonably. The MEPS system automatically deletes any base points added. The MEPS system will not rate any programs that do not have sufficient "valid and indicative" data. Quality Base Points represent the accuracy rate of work processed. Quality base points are set nationally for all sites, for each Operation, Function (OF) (parent) and are the mean (average) accuracy rate of all measured work that was quality reviewed during same quarter, prior year at all Submission Processing Sites.

H. The parties agree to delete any prior agreement that lower graded employees always have lower standards than higher graded employees.

Article 13 | Promotions/Other Competitive Actions

Section 1

Purpose

A. The parties recognize the importance of a systematic and equitable process that affords employees opportunities to work in the location of their choice and provides bargaining unit employees the maximum opportunity to develop and advance to their full potential, consistent with the recognized need of the Employer to maintain staffing and skill levels sufficient to meet mission requirements. Thus, the Employer has determined that the area of consideration for bargaining unit positions announced under the provisions of Article 13 will be Service wide and that the organizational assignment, as well as the geographic location of the candidate, except when related to a priority entitlement listed in subsection 2F, will not be used as an evaluative factor when filling vacant positions.

B. The Employer will provide first consideration to IRS employees for its bargaining unit vacancies, except as otherwise provided for in this Article, by considering the Best Qualified (BQ) candidates at all grades for which a position is announced.

1. In this regard, the Employer may simultaneously post vacancy announcements for, and separately rate, rank, and assess, as applicable, both internal and external candidates for such vacancies. However, the certificate(s) listing internal BQ candidates, as determined according to the procedures set forth in this Article, will be referred first to the selecting official for final consideration. When considering external applicants for bargaining unit vacancies, in accordance with this Article, post-of-duty (POD) assignments for external selectees may not be made until POD assignments for internal selectees have been made.

2. Except as provided below, the selecting official will not be permitted to review and/or consider external candidates prior to making a final determination regarding the selection or non-selection of internal BQ candidates. Once the selecting official has made final select/non-select determinations regarding internal candidates, the certificate(s) listing external candidates may be referred for consideration.

C. When a position is posted and there are more vacancies than the number of qualified internal applicants (prior to verification), the Employer may simultaneously consider external candidates up to the number of vacancies that exceed the number of qualified internal applicants. This provision also applies to each list of qualified internal applicants pulled from a roster announcement. For example, if there is a vacancy posted for 1,000 Revenue Agents, and the list of qualified internal applicants contains 400 employees, then the Employer may simultaneously consider filling 600 vacancies from the external list. If additional vacancies remain after the simultaneous consideration process ends, the Employer may fill the remaining vacancies from either internal or external candidates.

D. The Employer will provide National NTEU with an annual accounting of the number of bargaining unit vacancies by grade and series filled with bargaining unit employees and those filled with non-bargaining unit employees within 15 days of the close of the fiscal year. The information will also include the retention rate for external selectees for the prior year.

E. The Employer agrees that where OPM establishes a positive education requirement in accordance with 5 C.F.R. § 300, and if received from OPM, the Employer will provide NTEU with copies of the validation study or studies that support that requirement, as well as other pertinent information. Such information shall be furnished at least sixty (60) days prior to the use of the positive education requirement in a vacancy announcement. In this regard, the Union agrees to comply with any security and/or confidentiality requirements established by the Employer with regard to release of the validation study or studies to the Union in accordance with this Section.

F. Nothing in this Article precludes an employee from applying for IRS positions announced both internally and externally.

G. Other corrective actions, including retroactive promotion, are appropriate when an employee has been found to have undergone an unjustified or unwarranted personnel action as described in 5 C.F.R. § 550 and Comptroller General decisions. Additional information pertaining to corrective actions and retroactive promotions may be found in IRM 6.550.1, Pay Administration.

Section 2

Applicability

A. Consistent with 5 C.F.R. §§ 335 and/or 302, the provisions of this Article apply to all placement actions within the bargaining unit except those specifically excluded by subsection 2B and 2C. Examples of such actions are:

1. filling a position by promotion;
2. filling a position by reassignment or demotion with more promotion potential than any position previously held on a permanent basis by the applicant in the competitive service;
3. filling a position by transfer or reinstatement at a higher grade or with more promotion potential than a position previously held on a permanent basis in the competitive service;
4. filling a position by temporary promotion for more than 120 days;
5. with the exception of subsection 2B14, below, permanent or temporary conversion for more than 120 days, from one work schedule to another, for example, a career/career-conditional intermittent employee to a seasonal tour of duty;
6. filling a position by reassignment if a vacancy announcement has been posted, unless:
   (a) unforeseen circumstances of an extraordinary nature become known subsequent to the posting of a vacancy announcement;
   (b) a roster has been established; or

(c) the Employer uses any of the reassignment procedures described in Article 15;

7. details for more than 120 days to higher graded positions or to a position with higher promotion potential; and
8. selection for training which is covered by 5 C.F.R. § 335.103(c)(1)(iii).

B. The placement actions listed below within the bargaining unit are not covered by the competitive procedures of this Article. The provisions of this subsection will be applied consistent with 5 C.F.R. §§ 335 and/or 302.

1. reassignments or changes to lower grade; except as set forth in subsections 2A2 and 2A6.
2. promotion resulting from the upgrading of a position without significant change in duties and responsibilities due to the issuance of a new classification standard or the correction of an initial classification error.
3. repromotion to grades or positions from which an employee was demoted within the Service without personal cause, i.e., without misconduct or inefficiency on the part of the employee and not at the employee's request.
4. promotion to a higher-grade position, a requirement of which is specific training meeting the standards of 5 C.F.R. § 300, provided selection for such training was made in accordance with this Agreement.
5. promotion of occupants of career ladder positions to the full performance level;
6. government-wide special emphasis programs (such as Veteran's Recruitment Appointment, Veterans Employment Opportunities Act of 1998, 30 Percent or More Disabled Veterans, Disabled Veterans Enrolled in a VA Training Program, and other special emphasis programs recognized by regulation, etc.) up to and including conversion into the competitive service.
7. any other mandatory exceptions provided for by law, Government-wide regulation, or Executive Order.
8. promotion due to accretion of duties where all employees performing the same work will be promoted.
9. filling positions by reinstatement or transfer, except as set forth in subsection 2A3.
10. filling a position by temporary promotion of 120 days or less;
11. increases in work schedule of 120 days or less.
12. returning an employee to a full-time tour of duty who has previously received a change to a part–time tour of duty.
13. the filling of bargaining unit vacancies with non-bargaining unit employees, but only after bargaining unit employees are first considered through the Article 13 competitive procedures for the vacant position, unless a position in the same POD (excluding POD neutral positions) has been announced by the Employer in the past six (6) months.
14. conversions of seasonal employees to non-seasonal work schedules consistent with subsection 2D below; and
15. conversions of temporary positions when the position was announced competitively and the announcement specified that the position may become permanent without further competition, provided the Employer meets its obligations in Section 2F1-7 below at the time of the conversion.

C. Entry Level Positions. To provide the maximum opportunity to fill entry level vacancies promptly and to provide an equal opportunity for internal candidates to be considered based on their education and experience, the following entry-level positions may be filled without following the procedures in this Article.

Positions with one-grade interval career ladders up to Grade 7:

GS-086: Security Clerical and Assistance

GS-203: Personnel Clerical and Assistance

GS-303: Misc. Clerk & Assistant

GS-305: Mail & File Clerk

GS-318: Secretaries

GS-326: Office Automation Clerical and Assistance

GS-332: Computer Operation

GS-335: Computer Clerk and Assistant

GS-344: Management Clerical and Assistance

GS-350: Equipment Operator

GS-356: Data Transcriber

GS-503: Intake Advocates and Financial Clerical and Assistance

GS-525: Accounting Technician

GS-530: Cash Processing

GS-592: Tax Examiner

GS-986: Legal Clerk Technician

GS-1802: Compliance Inspection and Support

GS-2005: Supply Clerk Technician

WG-3502: Laborer

WG-6907: Materials Handling

Positions with two-grade interval career ladders up to Grade 7:

GS-110: Economist

GS-201: Personnel Management

GS-343: Management and Program Analyst

GS-501: Case Advocates and Financial Administration and Program Analyst

GS-512: Revenue Agent

GS-526: Tax Compliance Officer/Tax Technician

GS-1101: General Business and Industry

GS-1102: Contracting

GS-1169: Revenue Officer

GS-1515: Operations Research

GS-1530: Statistician

GS-1603: Equipment, Facilities, and Services Assistant

GS-1702: Education and Training Technician

GS-2003: Supply Program Management

GS-2210: Information Technology Specialist

Positions with One-Grade Intervals Up to Grade 8:

GS-962: Contact Representatives (Customer Service Representatives and Collection Representatives)

Internal employees who wish to apply for these positions will apply using the external hiring process.

D. Selections for non-competitive conversions of seasonal employees to non-seasonal work schedules will be made in release and recall order among the employees in the same series as the vacancy with the necessary skill code(s) using the appropriate release and recall list. By mutual agreement at the local level, release and recall lists may be combined to include seasonal employees in other work areas possessing the necessary skill(s).

E. The Employer will post internal vacancies on an automated hiring system and will provide information and web links for employees to access that system. To provide ongoing support for employees, the Employer will provide the following assistance:

1. lunch and learn sessions to review the process for building resumes and completing applications, using on-line tools if available;
2. maintain telephone help desks to assist applicants;
3. provide hard copies of instruction materials at kiosks and business centers;
4. make available a quick reference guide online on the automated process to employees; and
5. make available online instructions to employees on how to obtain notification of IRS positions available both internally and externally and how to apply for such positions both internally and externally.

F. In accordance with governing law and regulation, the following actions, in the order set forth below, will be taken prior to the initiation of any competitive procedures:

1. Employees with statutory placement rights (such as an IRS employee who is returning to duty from Worker's Compensation or military service);
2. Employees with placement rights established pursuant to a decision or settlement agreement directed or approved by a third-party adjudicatory agency, such as the Merit Systems Protection Board or Equal Employment Opportunity Commission;
3. IRS Employees with placement rights as established by the Career Transition Assistance Program (CTAP) in Article 51;
4. Employees with placement rights established by the IRS Priority Placement Program (IRSPPP);
5. Employees granted Priority Consideration in accordance with 5 C.F.R. § 335;
6. Employees with Reassignment Preference in accordance with Article 19; and
7. Employees who are eligible for a hardship relocation, pursuant to Article 15.

Section 3

Vacancy Announcements

A. Vacancy announcements will be posted on the automated hiring system prior to taking any competitive placement actions referenced in subsection 2A above. Vacancies announced on the automated hiring system will be open for a minimum of ten (10) workdays except in the case of a CTAP only or any other transition related announcement. Transition related announcements will be posted for a minimum of five (5) workdays

only if, upon verification, there are eligible CTAP or transition-related employees. The vacancy announcement at a minimum will contain the following:

1. announcement number;
2. opening and closing date;
3. the number, title, series, grade, and organizational location(s), and POD of the vacant position(s) to be filled. In no case may a position be filled unless the Employer has announced via the vacancy announcement the POD and the number of positions in that POD. Positions that are announced as "remain in POD" will be noted on the vacancy announcement. Nothing in this Section requires the Employer to fill a particular position in a particular POD; however, when the Employer announces multiple positions in multiple PODs, whether by roster or individual vacancy announcement and if the Employer decides to announce a vacancy or vacancies in multiple PODs before determining where to place the position(s), it may only select from a single consolidated promotion certificate.
4. shift information (i.e., day, swing and night) and hours of work and the availability of alternative works chedules (AWS) and/or staggered work hours;
5. minimum qualifications required;
6. a brief summary of the duties of the position along with an indication of where additional information may be obtained;
7. selective placement factors, if any;
8. evaluative methods to be used, including any specific forms to be considered, interview and/or test requirements, etc. (none of which may be used unless listed on the announcement);
9. roster designation, when applicable;
10. statement of the Service's commitment to equal employment opportunity;
11. how to submit applications;
12. the grades of the career ladder of the position that the Employer has elected to fill, when appropriate;
13. statement of availability of moving expenses;
14. in the case of seasonal employment, the expected length of the season, as well as the expected eligibility for health insurance; and
15. a statement that the IRS offers a Telework program.

B. The Employer has determined that selective placement factors will only be used in determining eligibility when they are essential to successful performance in the position to be filled. In such cases, they will constitute a part of the minimum requirements of the position in question.

C. Changes to vacancy announcements of a substantive nature (e.g., where additional positions are being filled in locations that were not previously announced) will require extension of the closing date or re-announcing the vacancy.

D. Copies of the IRS vacancy announcements will be posted on the new SharePoint site described in subsection 10C, below, and will be available on that site for a minimum of six (6) months.

E. If a vacancy announcement is canceled, the reason for the cancellation shall be noted on the selection certificate and/or made part of the promotion file. A copy of the cancellation notice will be posted to the SharePoint site referenced in subsection 10C below within ten (10) days.

F. Modifications to Qualifications. In any competitive action where the qualification requirements are being modified, the Employer shall state on the vacancy announcement what the modified minimum qualification requirements are. In addition, a statement that qualification requirements have been modified shall be included on the vacancy announcement.

Section 4

Application Procedures

A. 1. Employees must submit applications for each vacancy announcement using the automated hiring system. An employee who is unable to apply during the open period due to a system issue (e.g., IRS, Treasury, or OPM system), and who has submitted an ERC ticket documenting their inability to apply before the announcement closed, will be given two (2) additional work days in which to submit their application for the position once the system issue is resolved. Employees may withdraw their application for a vacancy announcement at any time, but must do so in writing to the appropriate Servicing Employment Office. In the case of rosters, the fact that employees do not accept an offer of promotion will not be cause for the removal of their name from a roster.

2. Vacancies for all positions that are to be filled by competitive action will be announced separately.

3. If vacancies in more than one POD are announced, employees may identify, in order of preference, up to six (6) PODs that they would accept if selected. If vacancies at more than six (6) PODs are announced, employees may also indicate their interest in other PODs listed. If

the Employer decides to offer the employee a position and all vacancies at the employee's six preferences are already filled, the Employer will offer a position at one of the other location(s) in which the employee indicated interest, subject to where a vacancy still exists at the time of offer and the Employer's discretion in deciding the location.

4. Each employee who has applied for and meets the eligibility requirements and any selective placement factors previously announced for a vacancy shall be ranked as described in Section 5.
5. Applicants will not be considered if they do not meet all eligibility and qualification requirements by the closing date of the announcement or established cut-off date(s) if applying to a roster.
6. In promotion actions, the employee's most recent annual rating of record, as described in Article 12, will be used as the employee's performance appraisal. In the event the employee has no previous annual rating of record, the supervisor or designee will prepare a merit promotion appraisal for the employee in accordance with Article 12.
7. In accordance with Article 12, if the revalidated appraisal is to be used for merit promotion, the supervisor or designee must prepare a narrative for each critical job element that does not have a narrative describing the performance in the appraisal period covered by the rating.
8. Upon request, applicants who have been determined not to be qualified will be provided a copy of the qualification standards for the position for which they applied and the reasons for the determination.
9. For all positions, applicants must complete an application as specified on the vacancy announcement in the automated hiring system. In order to complete this application, each applicant will receive a reasonable amount of administrative time and will be provided access to his or her OPF. In addition, employees may request up to one (1) hour of administrative time each contract year to establish or update their resume(s) on the automated application system.
10. The vacancy announcement will provide employees with instructions and time frames for submitting documents and a point of contact for questions about the application process.
11. If the Employer has failed to issue a timely and current performance appraisal, the employee may submit their self assessment, in accordance with Article 12, provided that such self assessment proposes a summary rating no higher than the employee's current rating of record.
12. An employee who applies for a position and is not found eligible will be notified prior to the establishment of a roster or a BQ list.

B. Establishment of a Roster

1. If the Employer projects more than one (1) vacancy will occur in any one (1) position in a six (6) month period, the Employer may establish and maintain a roster of candidates for as long as six (6) months.
2. If the Employer elects to use rosters, exceeding six (6) months in duration, the rosters will be updated to include new applicants as stipulated on the announcement.
3. An application for a position on a roster must be received by the dates stipulated on the announcement establishing the roster. Employees who are not eligible for consideration will be notified. Applicants accepted for a roster will be so notified.
4. Eligible applicants will remain on the roster for the term of the roster. At the end of the term of the roster, applicants will be notified that they must submit new applications if they wish to be considered for future vacancies.
5. When a roster is used, applicants meeting basic qualifications will be ranked and placed in numerical order from the highest to the lowest score.
6. Copies of rosters will be posted on SharePoint, consistent with subsection 10C, below, when the rosters are established.

Section 5

Ranking Applicants

The Employer has determined to utilize an automated rating and ranking system and to follow the procedures in subsections 5A and 5C below:

A. General

1. Applicants will be rated and ranked on their potential to perform in the announced position. The applicant's education, training, experience, awards and performance appraisal that are related to the vacancy to be filled will be considered. The rating and ranking process the Employer uses will be in accordance with law, rule and regulation.
2. Employees (including Wage Grade employees) who applied for and met the eligibility requirements for a vacancy (including any selective placement factors previously established and announced by the Employer)

shall be ranked as described in Section 5C below. An employee should review, and is encouraged to print, their application before submission. An employee who timely applied and was deemed not eligible will have two (2) work days from the date on which they were notified to submit evidence that a system error rendered them ineligible. If the Employer determines there was a system error, it will correct the application and rank the employee with the other applicants. If the Employer determines that there was no system error, the employee and the Union retain the right to grieve the eligibility determination.

3. The Employer will not change the procedures in this Section to rate and rank bargaining unit employees for bargaining unit positions unless it provides notice to NTEU in accordance with Article 47 and bargains to the extent required by law.
4. When ranking candidates for vacancies at multiple grades (e.g., for career ladder positions that may be filled at any grade), each candidate will be ranked separately by grade, with the ranking procedure for such positions based on the journey level of the position to be filled.
5. Applicants who are candidates for reassignment will be rated and ranked along with other applicants.

B. Validation

1. The ranking of applicants, completed by the automated system, as provided in Section 5C1 below, will be based on the Critical Job Elements (CJEs) for the position to be filled using responses to job related questions completed during the automated application process. The applicant's responses to the questions will determine their potential to perform in the vacant position. CJE questions will be developed in accordance with 5 C.F.R. § 300, Subpart A.
2. Once the CJE question validation process has been completed for a specific series, National NTEU will be provided with a copy of the final questions that will be used for that series and, upon request, be briefed on the specific changes to the questions. This will not delay or prevent the Employer from utilizing the validated questions to post or fill positions.
3. All information that is collected in the application process will conform to 5 C.F.R. § 300. In addition, the Employer will ensure that this process is consistent with and follows the guidelines outlined in Part 60-3, Uniform Guidelines on Employee Selection Procedures (1978): 43 Federal Register 38295 (August 25, 1978).

C. Ranking

1. Above Journey Level. With the exception of Section 5C2, below, in processing competitive actions covered by subsection 2A of this Article, the following provisions will be used to rank applicants for all bargaining unit positions:
   (a) The applicant's potential to perform in the position being filled will be scored using the applicant's responses to questions related to the CJEs of the position which will include evaluating experience directly related to the position being filled, and the applicable crediting plan. Up to ten (10) points will be assigned for each CJE (maximum of fifty (50) points) and will be based on the answers to questions and/or groups of questions.
   (b) Assign points to the overall rating achieved on the applicant's last rating of record as follows:

      45: Outstanding

      40: Exceeds Fully Successful

      35: Fully Successful

      0: Minimally Successful

      0: Unacceptable

   (c) Add five (5) points for employees who are currently in the same job series and BOD as the position they are applying for.
   (d) Add the scores obtained in subsections 5C1(i)-(iii) above.
   (e) Multiply the result by thirty percent (30%) and round-off to two (2) decimal places.
   (f) Add seventy (70) points to obtain the final score.
2. Career Bridge Positions. In processing competitive actions covered by subsection 2A of this Article, the Employer has determined that it will rank applicants for the following bargaining unit positions, up to and including the journey level, based on the applicant's potential to perform the skills needed in the position being filled. The Employer will use the applicant's responses to questions and/or assessments related to the CJEs and/or basic skills (e.g., writing) required of the position to be filled:

   GS-1169: Revenue Officer (Grades 9-11)

GS-2210: Information Technology Specialist (Grades 9-12)

GS-526: Tax Compliance Officer/Tax Technician (Grade 9)

GS-501: Case Advocate and Financial Administration and Program (Grades 9-11)

GS-501: Individual Taxpayer Advisory Specialist (Grade 9)

GS-110: Economist (Grades 9-12)

GS-512: Revenue Agent (Grades 9-12)

GS-801: General Engineer (Grades 9-12)

GS-987: Tax Law Specialist (Grades 9-11)

GS-1101: Fuel Compliance Officer/ Bankruptcy Specialist/General Business and Industry (Grades

9-11)

Performance appraisals will not be used for the ranking process described in this subsection.

D. Verification

Before a promotion certificate is issued and referred to the selecting official, the Employer will verify the following of the candidates: last rating of record and awards.

Section 6

Referral of Candidates

A. All applicants will be treated uniformly to the greatest extent possible.

B. If the Employer properly determines that a BQ applicant provided inaccurate information on their resume and/or in responses to ranking questions, the BQ applicant will be removed from further consideration. The Employer will notify the applicant of the reasons for their removal from the certificate within five (5) days. Verifying information provided by the applicant does not constitute an interview. The Employer recognizes that discussions concerning verification may be investigatory in nature, entitling applicants to Union representation.

C. Any selection technique utilized by the selecting official will be uniformly applied to all BQ applicants referred to the selecting official.

D. An employee's accumulation or balance of annual or sick leave may not be considered by the selecting official, or manager as a basis for selection or promotion.

E. The following rules will apply for interviews:

1. When there are ten (10) or fewer applicants on the promotion certificate, all applicants will be interviewed if the selecting official decides to interview any one (1) applicant, subject to Section 6E3. The selecting official may conduct the interview themselves or as a member of an interview panel.
2. When there are more than ten (10) applicants on the promotion certificate, the selecting official may participate in the interview process or delegate the interview to another person or interview panel(s).
3. The Employer shall not be required to interview all applicants on the promotion certificate when it selects in rank order. Thereafter, if the Employer decides to interview one candidate, it will be required to then interview all remaining applicants on the promotion certificate. For example, if the Employer selects the top twenty (20) candidates on a promotion certificate of 100 candidates, and the Employer decides to interview the twenty-fifth ranked employee, it will then be required to interview the candidates ranked twenty-one (21) through one-hundred (100).
4. Questions used in the interview process and the Employer's notes will be recorded and kept in the file. This shall not be construed to require that identical questions be asked of each applicant.
5. An applicant who is interviewed will only be interviewed once per vacancy announcement, and the Employer may share interview notes with other selecting officials.
6. When interviewing applicants for placement, the Employer will comply with OPM regulations.

F. The selecting official will receive a list of applicants on the promotion certificate in rank order along with the appropriate supporting documentation such as the automated hiring system application (including awards listed, which will be considered by the selecting official) and resume, performance appraisal, or transcript.

G. The promotion certificate will be the top four (4) applicants plus one (1) additional name for each additional vacancy. All tied candidates will be referred.

H. Candidates will have five (5) workdays, ending at midnight local time on the fifth workday, from the date they are emailed an offer at the email address provided in their application, to accept or decline the offer in writing. If the candidate does not timely

respond, the Employer will consider the candidate to have declined the offer.

Section 7

Selection and Documentation

A. Upon conclusion of the ranking process, a selection certificate shall be prepared by the Employer and contain the following information:

1. names of all applicants in rank order, including total score;
2. the name of the selecting official; and
3. the names of selected applicants.

B. Consistent with the Privacy Act, upon selection and notification of applicants for selection, a copy of the selection certificate, previously given to the selecting official, will be posted on SharePoint consistent with subsection 10A below. The selection certificate will identify the selected applicant(s).

C. The Employer will maintain a copy of all selection certificates for a period of at least two (2) years. The Employer will maintain promotion or competitive selection files in accordance with regulatory requirements.

D. In the case of roster announcements, each selection certificate will be posted to the SharePoint site consistent with subsection 10A below.

E. Additional positions of the same kind (that is, those with the same title, series and grade, at the same POD, and same group or unit) may be filled within 90 (ninety) days of the initial selection in cases where vacancies remain or occur within the 90 (ninety) days.

F. Notification of non–selected applicants on the promotion certificate will be made (either via telephone, email or other means) within three (3) workdays of the non-selection decision. Non–selected applicants on the promotion certificate for vacancies in Submission Processing, Accounts Management, and Campus Collection and Campus Exam/Automated Underreporter, to include geographically aligned call sites will be notified within one (1) pay period.

G. 1. Any applicant on the promotion certificate who is not selected will, upon request, be entitled to counseling by the immediate supervisor or their designee. In those instances where the immediate supervisor is not the selecting official, the applicant may, upon request, obtain additional counseling from the selecting official or his or her designee. The counseling will provide the reasons for their non-selection (e.g., a higher-rated candidate was selected), as well as feedback concerning what the employee can do to improve their chances for selection when applying for similar vacancies in the future.

2. If the Employer elects to select a candidate from outside the IRS, the counseling will include reasons for the selection (e.g., the candidate displayed superior communication skills in the interview, the candidate possessed more job-related skills) and suggestions on how the employee may be better prepared for similar opportunities in the future.

3. In addition, the Employer will provide guidance to supervisors on ways to provide more meaningful feedback to employees, and upon request, will provide employees with additional information on obtaining assistance in improving interview skills and obtaining career counseling.

4. Nothing herein waives an employee's right to receive whatever level of detail is required to explain his or her non-selection by law or Government-wide regulation when an employee alleges a civil rights violation, unfair labor practice, prohibited personnel practice or other statutory violation.

Section 8

Career Ladder Promotions

A. Employees in career ladder positions will be promoted in the first pay period after:

1. they become minimally eligible to be promoted (after the last workday of the 52nd week in their positions or whatever lesser period satisfies the basic eligibility requirements); and
2. they are capable of satisfactorily performing at the next higher level. For employees whose elements and standards are no different than those of the next higher grade level in the career ladder, an overall annual rating of fully successful at the current grade will satisfy the performance requirements.

B. As an exception to Subsection 8A, above, if the employee is currently on a Performance Improvement Plan (PIP) or has received an Intent to Deny Within Grade Increase (WGI) letter, management will delay the career ladder promotion until the employee receives a notification that they are performing at a fully successful level.

Section 9

Miscellaneous

A. The fact that an employee is the subject of a conduct investigation will not prevent or delay the employee's promotion, which would otherwise be made, unless the Employer judges that such delay is necessary to protect the integrity of the Service.

B. At the employee's request, and subject to the Employer's right to assign employees, the Employer will make a reasonable effort to return an employee to their former or like position who, within the last year, accepted another position but was subsequently unable to perform successfully in the position and the Employer determines not to pursue an adverse or performance-related action. Employees hired through an external source will be required to serve a probationary period. However, if the employee has already served a probationary period with IRS and does not successfully complete the probationary period and/or the formal training agreement required for the new position, as applicable, the Employer will make a reasonable effort to reassign the employee to their previous grade and same or similar position.

C. For employees who are selected for a promotion and are not required to attend any initial classroom training (e.g., Unit I training), the promotion will be effective no later than one (1) complete pay period following selection except in cases where Section 9D applies. For employees who must first complete training, the promotion will become effective at the beginning of such training.

D. For employees who are selected for a promotion but cannot report for duty at the time required by management as a result of the needs of the employee (i.e., in situations where management is not at fault for delaying the start date of the promotion), the promotion will be effective once the employee reports for duty for the new position.

E. Upon request, the Employer will make available to any applicant involved in a competitive action governed by the terms of this Article the overall score assigned to the applicant. Subject to the Privacy Act, upon request, the applicant will be provided the overall scores assigned to the other applicants on the promotion certificate. Such request should be made through the applicant's supervisor or designee.

Section 10

Release of Information and SharePoint

A. The parties agree that there is no need to meet the statutory standards of 5 U.S.C. § 7114(b)(4) to obtain the information pursuant to this subsection, e.g., particularized need. However, consistent with the Privacy Act, the Employer nonetheless is legally required to protect the privacy of the applicant(s) involved in the action. Upon filing a grievance over a promotion or other action taken under the terms of this Article, the steward filing the grievance or another steward designated by the Chapter President will upon request be furnished the material generated and/or utilized in assessing the eligible applicants (bargaining unit and non–bargaining unit) subject to the following criteria:

1. the aforementioned material, which includes, among other things, vacancy announcements, managerial appraisals, records related to experience, training and awards, applications, interview notes, rating/ranking questions, answers provided to the questions and the total overall score for all questions, rosters, selection certificates and declinations will be provided to the steward or another steward designated by the Chapter President;
2. if a grievance is confined to promotion certificate applicants, only the evaluative material of such applicants will be provided pursuant to this subsection;
3. if a grievance involves applicants not making the promotion certificate, only the evaluative material of the applicants on the BQ list will be provided pursuant to this subsection; and
4. if the grievance involves questions of basic eligibility, the evaluative material of all promotion certificate applicants will be provided and, if requested thereafter, the answers to basic eligibility questions of all eligible applicants will be provided.
5. If a grievance alleges a violation of Article 13, Section 1 first consideration rights of candidates for positions above the journey level, the certificate(s) listing external candidates, which is the companion certificate(s) to the certificate(s) listing internal candidates, will be provided, subject to the Privacy Act.
6. Nothing in this subsection diminishes the statutory right of the Union to request additional information where it is able to meet the statutory standard (e.g., particularized need).

B. Challenges to the Employer's action in the implementation of subsection 10A, above, if any, will be automatically added to the grievance at issue or independently grieved and finally resolved by an arbitrator, e.g., making an "in camera" inspection of the entire selection file, subject to the "privacy" protection cited above.

C. Consistent with applicable laws and regulations, including the Privacy Act:

1. the Employer will maintain SharePoint site to provide a single location for NTEU Chapter Presidents and Chief Stewards to retrieve documents, Chapter Presidents and Chief

Stewards, who are IRS employees or a designee who is also an IRS employee, will be given access to the SharePoint site to view and print specific documents consistent with subsections 3D, 3E, 4B6, 7B and 7D. The parties agree that there is no need to meet the statutory standards of 5 U.S.C. § 7114(b)(4) to obtain the information e.g., particularized need.

2. the documents posted on the SharePoint will be searchable by the vacancy announcement number; and

3. a key or identifier will be used for each applicant involved in a promotion package to allow the Union to match applicant data.

D. 1. Where a grievance has not been filed or the Union requests information not provided in subsection 10A, above, stewards may request to review material generated or utilized in assessing the applicants by submitting a request consistent with 5 U.S.C. § 7114(b)(4) to the national information request e-mail box. If the request is approved, the material generated or utilized in assessing the applicants will be placed on SharePoint and the steward will be given access to the information on SharePoint.

2. Where the Union has filed a grievance, the documents from the automated application/ranking system, outlined in subsection 10A, above, will be provided on SharePoint within thirty (30) workdays of the receipt of a request for information filed via the national information request e-mail box. If not provided within thirty (30) workdays of the receipt of the request on SharePoint, the Employer will pay the entire cost of the arbitrator if an arbitration hearing over the matter is subsequently held.

E. Access to Crediting Plans

1. Where the Union files a grievance challenging the promotion score given a candidate or candidates and informs the Employer that it is going to challenge the application, interpretation or substance of the crediting plan or specified parts thereof, and where one party determines that a challenge to the crediting plan may be resolved through viewing the crediting plan after the second to last step of the grievance process, an in camera review will be provided to the Chapter President, one (1) steward designated by the Chapter President, and a National NTEU representative prior to the last step of the grievance process. If the challenge is to only a portion of the plan the in camera review will cover only that portion of the plan. The in camera review will be subject to the non-disclosure requirements of subsection 10E3, below.

2. If the grievance is not resolved and the Union invokes arbitration over the dispute, the Union but not the individual grievant(s), will be given a copy of the plan no later than sixty (60) days prior to any arbitration over the dispute. If the challenge is only to a portion of the plan, only that portion of the plan will be provided.

3. As a condition of receipt and use, the Union and each representative of the Union shall agree, in writing, on an Employer-provided form and with Employer-provided language, to treat all confidential information received as such and not at any time to disclose contents of the plan to any other person or to use the plan contents for any other purpose. The Union shall provide the Employer in advance with a list of persons who will be given access to the plan and shall limit access to those persons. The consequence of any material violation of a confidentiality agreement by the Union, by any of its representatives or by any bargaining unit employee who becomes privy to such information from the Union or any representative thereof will be a suspension of the Union's right of access to any crediting plans pursuant to this subsection for a period of one (1) year from the date the Employer becomes aware of the violation. Any such suspension shall be subject to review in expedited arbitration. In an arbitration involving a crediting plan, the arbitrator shall omit the details of the crediting plan from any decision and, upon request of either Party, take testimony related to the plan's details without a transcript.

F. Consistent with the Privacy Act, the Employer will provide by internal vacancy announcement, including rosters, the data listed below in a spread sheet format. The data will be provided electronically to National NTEU within thirty (30) days of the end of each fiscal year quarter.

1. Announcement number;
2. Announcement date;
3. BOD;
4. Job title;
5. Series;
6. Grade(s) announced;
7. POD of vacant positions;
8. Number of vacant positions to be filled pursuant to original announcement;
9. Number of applicants ruled eligible;
10. Score of each promotion certificate applicant;

11. Name of selectees;
12. Date of selection;
13. Name, series, current grade and location of all candidates on the promotion certificate list in rank order from highest to lowest; and
14. Whether subsequent to consideration or selection the Employer considered and selected a candidate from outside the bargaining unit.

Section 11

Priority Consideration

A. If it is determined, through the grievance procedure, that violations of the provisions of this Article resulted in denying the grievant(s) proper consideration, corrective action will be taken as follows:
   1. employees erroneously omitted from a promotion certificate list shall receive priority consideration in accordance with subsection 11H, below, and applicable regulatory requirements;
   2. employees who were erroneously omitted from, or improperly ranked on a roster announcement, but who do not otherwise qualify for relief under subsection 11A1, above, will be ranked in proper order on such a roster; and
   3. other violations will be remedied as appropriate.

B. The Parties recognize that priority consideration is awarded as a remedy and requires bona fide consideration of the employee's qualifications when an employee is referred for an appropriate vacancy. Priority consideration consists of a selection certificate which contains an employee's name alone being sent to a selecting official before the official considers other applicants for a position.

C. An employee will be entitled to a separate priority consideration for each vacancy announcement for which the employee was improperly considered.

D. If more than one (1) employee is entitled to consideration, the names of only those employees will be submitted on a single certificate to the selecting official for the next appropriate vacancy.

E. If the appropriate vacancy has already been announced, the employees due the priority consideration will be considered by the selecting official before other applicants are ranked or referred for selection.

F. When the Employer considers employees who have priority consideration pursuant to this Agreement and does not select those employees, the Employer will put the reasons for non–selection in writing and serve a copy simultaneously on the employees.

G. Once the deadline for filing a grievance or other complaint has passed, employees who have not filed a grievance or other complaint or had one filed on their behalf may only be given priority consideration pursuant to an order issued by a higher-level authority.

H. In accordance with 5 C.F.R. § 335, employees receive priority consideration for an appropriate vacancy.
   1. An appropriate vacancy is linked to the actual vacancy announcement from which consideration was lost and includes positions with no higher promotion potential and the same:
      (a) business unit;
      (b) commuting area of original vacancy;
      (c) title/series/grade;
      (d) work schedule (e.g., seasonal);
      (e) position type (e.g., permanent, temporary not to exceed or temporary not to exceed, may be made permanent).
   2. Consistent with the original vacancy announcement, an appropriate vacancy for a "Remain in POD" vacancy announcement is limited to another "Remain in POD" vacancy announcement matching the criteria listed above, as applicable.
   3. In those circumstances where a vacancy does not occur within two (2) years of the date the priority consideration was granted, the employee will be considered for vacancies meeting the above criteria within the State of the POD of the original vacancy.

Article 14 | Release/Recall Procedures

Section 1

General Provisions

A. The provisions of this Article apply to all employees of the Internal Revenue Service subject to periodic release and recall.

B. Unless the national parties agree otherwise, the basis for release and recall at Center Campuses will be Departments in the Accounts Management Centers and Operations in the Submission Processing and Compliance Services Centers.

C. For all other employees subject to release and recall, unless agreed to otherwise by the national

parties, the basis for release and recall will be the highest organizational level at the post-of-duty (POD).

Section 2

A. Basis For Release/Recall

1. The release and recall of career/career-conditional intermittent employees will be by IRS Enter On Duty (EOD) date of those employees possessing the skills needed.
2. The release and recall of seasonal employees and employees on term appointments will be accomplished by a combination of performance and seniority of those employees possessing the skills needed.
3. Separate lists will be established for seasonal, career/career-conditional, intermittent, and term employees.
4. Seniority ranking will be computed based on the employee's IRS (EOD) date.
5. Performance ranking will be based on scores assigned to rated Critical Job Elements CJEs.
6. Performance ratings will be based on an employee's most recent annual appraisal. In the absence of an annual appraisal, employees meeting the minimum appraisal period requirements will receive an ad hoc evaluation for release and recall purposes only.
7. The Employer has determined that term employees will be released before career status employees and will be recalled after career status employees are recalled.
8. Ties in ranking will be broken first by IRS EOD, second by Service Computation Date (SCD), and third by comparing the last four digits of the tied employee's social security numbers. In odd numbered years, employees with the lowest number will be placed first on the release/recall list. The opposite will hold true in even numbered years.
9. The release/recall lists will be updated as necessary.

B. Notice of Release

The Employer will make every effort to give at least five (5) days notice of release to employees unless prevented by unforeseen changes in inventory.

C. Notice of Recall

1. Seasonal Employees
   (a) notice to a seasonal employee of recall will be given first by telephone;
   (b) one (1) call will be made during the day, and a second call will be made during the evening hours; and
   (c) if direct phone contact is not made with the affected employee, written confirmation of the attempt to call will be sent to the employee by regular mail on the next day after the telephone calls were made. An employee who receives the letter and contacts the Employer within forty-eight (48) hours will be returned to work provided:
      i. the returning employee has not missed any essential training in the interim; and
      ii. the remaining work is expected to last for at least one (1) administrative workweek.
2. Career/Career-Conditional Intermittent and Term Employees Notice of recall to a career/career-conditional intermittent and term employee will be sufficient if given by telephone.
3. Current Addresses and Telephone Numbers It is the responsibility of the employee to provide the Employer with a current address and telephone number.

D. Skills

1. Skills will be determined by the Employer. The Employer will assign skills in a fair and objective manner. During an employee's first year, a skill will be assigned to the employee following the successful completion of training and/or the learning curve. To retain a skill, an employee must successfully complete update training each year. Should the Employer not provide the training, the employee will retain the skill. In the absence of any assignment of skill to an employee, the employee shall be presumed to possess those skills that have been assigned to other employees in identical positions (same title, series, and grade) within the employee's assigned organizational level. When skills are specifically assigned, it will be done by means of written notice.
2. The Employer will establish and maintain a current listing of the skills established for each organizational level.
3. When the Employer makes changes to the assignment of skills, the change will be made known to, and discussed with, the employee(s) affected in advance of implementing the change.
4. The Employer has determined that if an employee temporarily performs duties outside of their assigned organizational level due

to a detail, temporary promotion, etc., the employee will not retain any skill code(s) gained during the temporary assignment for release and recall purposes. However, employees will retain the skill code(s) gained outside their assigned organizational level for the purposes of offering overtime under Article 24 of this Agreement.

Section 3

Seasonal Release/Recall Procedures

A separate release and recall list will be established for seasonal and term employees.

A. Release of Seasonal and Term Employees

When it becomes necessary to place any or all the seasonal employees in an organizational level, or other appropriate organizational area consistent with the general provisions of this Article, in a non-work status, the Employer will use the following procedures:

1. Canvass employees, in the skills area affected in the organizational level, to determine if a sufficient number of employees wish to accept voluntary release.
2. The Employer has determined that if, as a result of the canvass, more employees wish to be released than is necessary, the employees with the earliest IRS EOD will be released. If the canvass does not result in a sufficient number of voluntary applications for release, subsequent placement of employees in non-work status will be based on a ranking of employees who possess the specific skill required to perform the remaining work, as set forth in subsection 3B below.
3. The Employer has determined that those who rate the lowest on the release/recall list will be placed in a non-work status first and those ranking highest, last.

B. Ranking Seasonal Employees for Release

1. Absent agreement by both parties at the national level, the points awarded for seniority in the table below are not subject to negotiation during the term of the Agreement.
2. Performance and seniority will be used to rank fully successful or above employees as follows:
   (a) add the numerical scores for all rated CJEs;
   (b) divide the total in (a) by the number of rated CJEs;
   (c) assign seniority points based on calendar years of service from the employee's IRS EOD as follows:

      Less than two (2) years = 0

      Two (2) years = .5

      Three (3) years = 1.0

      Four (4) years = 1.33

      Five (5) years or more = 1.67

   (d) add the points obtained in (b) and (c) above;
   (e) the total from (d), above, is the total number of points assigned an employee for ranking purposes.
3. The release/recall list will be constructed as follows:
   (a) place all fully successful or above seasonal employees in the appropriate organizational area on a release/recall list based on the score obtained in subsection 3B2 above;
   (b) those employees with the highest score will be at the top of the list;
   (c) employees with ratings of minimally successful will be placed below employees with ratings of fully successful or above in descending IRS EOD order;
   (d) employees with ratings of unacceptable will be placed below employees with ratings of minimally successful in descending IRS EOD order;
   (e) newly hired seasonal employees who do not have performance appraisals consistent with the provisions of subsection 2A6 will be placed on the bottom of the release/ recall list by their training test scores until such time as they are evaluated for the next list; and
   (f) for those seasonal employees who do not have performance appraisals or training test scores, ranking will be accomplished by placing them on the list below those employees with training test scores by their score on the OPM certificate.
4. Employees will be informed of their position on the list.
5. The parties agree that the arbitrator's appropriate remedy for an improper release or recall is back pay, consistent with law, or other remedy as the arbitrator may decide. However, such relief will not include "make-up work" or "extension of season".

C. Recall of Seasonal and Term Employees

1. The order of recall will be based on the release/ recall list.
2. The Employer has determined that those highest on the list who possess the specific

skills needed will be recalled first, and those lowest on the list, last.

D. If a Submission Processing Center has not reached a level where at least sixty-six percent (66%) of its measurable employees have received a measured annual evaluation at the end of each year of this Agreement, the Union will be free to open negotiations at the national level to make changes that will increase the number of people to sixty-six percent (66%). However, it may not make proposals that would change the fundamental MEPS program.

Section 4

Career/Career-Conditional Intermittent Release/ Recall Procedures

A. Release of Career/Career-Conditional Intermittent Employees

1. When it becomes necessary to place any or all of the career/career-conditional intermittent employees in an organizational level consistent with the general provisions of this Article in a non-work status, the release will be based on a ranking of those employees who possess the skills required to perform the remaining work as set forth in subsection 4B below.
2. This ranking will be reflected on a list to be known as the release/recall list (intermittents).
3. The Employer has determined that those who rank lowest on the release/recall list will be placed in non-work status first and those ranking highest, last.

B. Ranking Career/Career-Conditional Intermittent Employees for Release

1. The release/recall list will be constructed as follows:
   (a) list all career/career-conditional intermittent employees in the appropriate organizational area on a release/recall list according to their IRS EOD dates; and
   (b) those career/career-conditional intermittent employees with the earliest dates (most seniority) will be at the top of the list and those with the latest IRS EOD dates (least seniority) will be at the bottom of the list.
2. Employees will be informed of their position on the list.

C. Recall of Career/Career-Conditional Intermittent Employees

1. The order of recall will be based on the release/ recall list.
2. The Employer has determined that those highest on the list who possess the specific skills needed will be recalled first, those lowest on the list, last.

Section 5

Details

A. Details of seasonal employees will not be made in a manner which would negate the intent of provisions of this Article. However, the Employer may detail seasonal employees who are in an organizational area in which some employees are being placed in a nonwork status if the employees to be detailed possess the skills needed in another organizational area which is in the process of recalling or hiring seasonal employees on the basis of need for employees with the requisite skills.

B. 1. Details of seasonal employees under the circumstances outlined in subsection 5A, above, will be on the basis of the ranking procedures outlined in this Article.

2. The Employer has determined that seasonal employees ranking highest on the release/ recall list, who possess the requisite skills, will be detailed in rank order as needed.

C. 1. Once detailed, seasonal employees will be released from the organizational area to which detailed in accordance with the provisions of this Article based upon their position on the release/ recall list in the assigned organizational area while on detail.

2. Nothing in this subsection will be interpreted to preclude the Employer from terminating details for the purpose of returning employees to their home section to perform work.

Section 6

Union Notification

A. The Union Chapter with representational jurisdiction over the positions from which a release or recall is occurring will be sent a copy of every release/recall list provided for in this Article once it is established.

B. The Union will receive notice of when a release or recall is to be effected.

Article 15 | Reassignments/ Realignments and Voluntary Relocations

Section 1

Purpose and Definitions

A. This Article establishes procedures for making certain changes in employees work assignments,

subject to applicable law, rule, and regulation, including, but not limited to 5 C.F.R. § 330, Subpart F.

B. For the purposes of this Article:

1. "Position" means a set of duties requiring the full or part-time employment of one (1) person, as described in the position description.
2. Reassignment/Realignment means;
   (a) a permanent change in an employee's position (does not include application of new classification standard);
   (b) a permanent change in the post-of-duty (POD) to which the employee is assigned outside the commuting area;
   (c) a permanent change in organizational assignment of an employee within their POD with or without physically relocating; or
   (d) the permanent physical relocation of an employee within their POD, without promotion or demotion.
3. "Commuting Area" as defined by the Employer for purposes of this Agreement.
4. A "Satellite" office is considered to be a POD.
5. "Enter on Duty" (EOD) date as defined in Article 1.

Section 2

Involuntary Reassignments /Realignments

A. Reassignments/Realignments within a POD

Where the Employer proposes to reassign/realign employees within a particular POD, which may also involve a change in the physical location of employees, the following procedures will apply:

1. The Employer will provide the appropriate Union Chapters with notice of its intention to reassign/realign employees if required by law. If formal notice of the change is not required by law, managers will provide a courtesy notice to the impacted Chapters of such reassignments/realignments.
2. The Employer will designate the impacted employees and will solicit for volunteers for reassignments/realignments from among qualified employees who possess any necessary specialized skill. The names of the impacted employees and their new assignments will be provided to the Union with the notice in subsection 2A1 above.
3. If there are more volunteers than needed, the employee(s) with the earliest IRS EOD will be reassigned/realigned.
4. Where there are not enough volunteers, the least senior employee(s), using IRS EOD, will be reassigned/realigned.
5. The designated employees will receive five (5) workdays notice.
6. If the Employer asserts that a specialized skill is needed, the Union reserves the right to bargain at the national level over the impact and implementation of the specialized skill, if that specialized skill has not been used as a matter of practice in filling the position.
7. Any negotiations, including the initial contact with the Factfinder identified in Section 3 of this Article, will be completed within thirty (30) days of the date of the notice provided in subsection 2A1, above, and in accordance with the bargaining procedures set forth in Section 3, below.
8. Employees will be provided a reasonable amount of administrative time to pack and unpack their belongings.
9. Employees will be offered seating assignments in IRS EOD order.

B. Reassignments/Realignments between PODs within the Commuting Area

Where the Employer proposes to reassign or realign employees from one POD to another within a particular commuting area the following procedures will apply:

1. The Employer will provide the appropriate Union Chapters with notice of its intention to reassign/realign employees if required by law. If formal notice of the change is not required by law, managers will provide a courtesy notice to the impacted Chapters of such reassignments/realignments.
2. The Employer will designate the impacted employees and will solicit for volunteers from among employees who are qualified and possess any necessary specialized skill requirements. The names of the impacted employees and their new assignments will be provided to the Union with the notice in subsection 2B1 above.
3. If there are more volunteers than needed, the employee(s) with the earliest IRS EOD will be reassigned/realigned.
4. Where there are not enough volunteers, the least senior employee(s), using IRS EOD, will be reassigned/realigned.
5. The designated employees will be given fifteen (15) workdays notice.

6. If the Employer asserts that a specialized skill is needed, NTEU reserves the right to bargain at the national level over the impact and implementation of the specialized skill, if that specialized skill has not been used as a matter of practice in filling the position.
7. The impact and implementation of the Employer's use of a specialized skill and any national negotiations over the adverse impact of the reassignments/realignments, including the initial contact with the Factfinder identified in Section 3, will be completed within thirty (30) days of the date of the notice provided in subsection 2B1, above, and in accordance with the bargaining procedures set forth in Section 3, below.
8. Employees will be provided a reasonable amount of administrative time to pack and unpack their belongings.
9. Employees will be offered seating assignments in IRS EOD order.

C. Reassignments/Realignments Outside the Commuting Area

Where the Employer proposes to reassign or realign employees from one POD to another outside a particular commuting area, the following procedures will apply:

1. The Employer will provide the appropriate Union Chapters with notice of its intention to reassign/realign employees if required by law. If formal notice of the change is not required by law, managers will provide a courtesy notice to the impacted Chapters of such reassignments/realignments.
2. The Employer will designate the impacted employees who are qualified and possess any necessary specialized skill requirements, and will solicit for volunteers from among the impacted employees. The names of the impacted employees and their new assignments will be provided to the Union with the notice in subsection 2C1 above.
3. If there are more volunteers than needed, the employee(s) with the earliest IRS EOD will be reassigned/realigned.
4. Where there are not enough volunteers, the least senior employee(s), using IRS EOD, will be reassigned/realigned.
5. The designated employees will be given thirty (30) workdays notice.
6. Employees who are reassigned/realigned to a POD outside the commuting area will be entitled to moving expenses in accordance with law, rule and regulation.
7. If the Employer asserts that a specialized skill is needed, NTEU reserves the right to bargain at the national level over the impact and implementation of the specialized skill, if that specialized skill has not been used as a matter of practice in filling the position.
8. The impact and implementation of the Employer's use of a specialized skill and any adverse impact may be negotiated by the parties at the national level. Any negotiations, including the initial contact with the Factfinder identified in Section 3, will be completed within thirty (30) days of the date of the notice provided in subsection 2C1, above, and in accordance with the bargaining procedures set forth in Section 3, below.
9. Employees will be provided a reasonable amount of administrative time to pack and unpack their belongings.
10. Employees will be offered seating assignments in IRS EOD order.

Section 3

Expedited Resolution Process

A. The parties agree to use the following process to resolve impasses that result from negotiations:

1. Either party may contact the designated Factfinder that has been selected by the national parties, to advise the Factfinder of the dispute. This contact will be on the last day of scheduled bargaining or when the parties reach impasse, whichever is earlier. The parties will submit their final proposals and any supporting documentation to the Factfinder within three (3) workdays of the initial contact. The Factfinder will also rule on assertions by the Union that the Employer failed to provide information requested for the negotiations pursuant to 5 U.S.C § 7114(b)(4). Consistent with Article 47, subsection 2G1(b), if the Factfinder finds that the Employer has failed to provide the information when it had a legal obligation to do so under applicable law, the Factfinder must compel the production of the information and will extend bargaining for an appropriate period of time to permit the Union to consider the information and adjust proposals accordingly.
2. The Factfinder is empowered to assist the parties in reaching agreement over remaining disputes in accordance with law, rule, and regulation. The Factfinder shall determine the appropriate resolution process for the dispute, including but not limited to last and

best offer (Article by Article or issue by issue) or amendment of final offers.

3. The Factfinder may contact the parties via conference calls, subject to Article 47 subsections 2H2 and 2H3 of this Agreement, to discuss the offers and will recommend a resolution to the dispute within two (2) weeks of the final factfinding session. For disputes resulting from negotiations consistent with Article 47, Section 2 of this Agreement, the time frame is extended to four (4) weeks after the final factfinding session. The recommended resolution will be in writing. In no case may the Factfinder intrude on the Employer's right to reassign/realign. Any disputes as to whether the Parties have engaged in their final factfinding session will be determined by the Factfinder.
4. Any disputes remaining after submission to the Factfinder will be resolved pursuant to 5 U.S.C. § 7119, or other appropriate provisions of 5 U.S.C. § 7101, et. seq. The party that moves such remaining disputes to the statutory impasse resolution process carries the burden of proof regarding the reasons the Factfinder's report does not resolve the issue at impasse.
5. If the Union seeks impasse resolution pursuant to 5 U.S.C. § 7119, reassignments/realignments will be implemented while the Union pursues the statutory impasse process. If the Employer seeks impasse resolution pursuant to 5 U.S.C. § 7119, reassignments/realignments and other changes to conditions of employment will be delayed pending resolution of the disputed issues, unless exigencies are present. If a party seeks impasse resolution, the parties will ask the Federal Service Impasses Panel (FSIP) to expedite the matter.
6. Any party that objects to the Factfinder's recommended resolution will pay the full costs of the Factfinder who produced the decision. Should neither party object, or should both parties object, the costs of the Factfinder will be shared by the parties.

Section 4

Reassignments/Realignments – General Provisions

A. The parties jointly commit to work together in minimizing the adverse impact on employees involuntarily reassigned/realigned under this Article. The parties further commit to fully exploring a variety of options which minimize adverse impact such as Telework, alternative work schedules, and telecommuting.

B. Notwithstanding the provisions outlined in Section 2, above, employees in their first year as revenue agents, revenue officers, or tax compliance officers are subject to reassignment/realignment without regard to their length of service, provided that, among such first year employees, IRS EOD will be used when fewer than all such first year employees need to be reassigned/realigned.

C. 1. When employees have been reassigned/realigned due to the abolishment of their positions, they will be given the preference for reassignment/realignment back to such positions provided that such positions have been reestablished within three (3) years of abolishment, and the employees apply for such positions within fifteen (15) days of receiving written notice (to be given by the Employer) of the reestablishment of the positions. If such reassignment/realignment due to job abolishment was to a position within the commuting area, employees will be offered the right of first refusal back to such positions. If there are two (2) or more applicants for a reestablished position, the most senior applicant, using IRS EOD, who meets the position requirements will have preference. The parties recognize it is in the interest of the Government to return applicants to their former positions at Government expense whenever possible.

2. When employees have been involuntarily reassigned/realigned from a position in the last five (5) years, they will be entitled to return to a vacant position with the same title, series, and grade in the location they were forced to leave. No moving expenses are authorized in such circumstances.

D. The Employer has determined that reassignments/realignments will not be used in lieu of discipline.

Section 5

Permanent Hardship Relocations Through Vacancy Process

A. 1. The Employer has determined, that, consistent with workload needs, it will relocate an employee demonstrating a significant hardship that can be relieved by a relocation outside their commuting area, provided that there is a vacant position which the Employer intends to fill in the employee's current job series and the employee meets the position and skill requirements.

2. Employees requesting a hardship relocation will be eligible for positions to be permanently filled at the same or lower grade for which they meet OPM qualifications and selective placement factors.

B. The Employer has determined that where the hardship reassignment is from one business division to another business division, the hardship

relocation recipients who are above the journey level will be limited to entitlement to positions in their current occupation at the journey level.

C. Situations may arise wherein the Employer may attempt to accommodate a hardship eligible by offering assignment to a position in another series when it is determined by the Employer that the employee is minimally qualified for the position, can readily perform the work and there is no vacancy in the employee's current series, provided that there is no hardship eligible currently in the series being considered. The Employer has determined that the hardship eligible is not required to accept a position in another series. Declination of such an offer will have no impact on the employee's entitlement under this Agreement.

D. The Employer may fill an announced vacancy with an applicant without accommodating a hardship eligible if the hardship eligible has, within the previous ninety (90) days declined an offer of assignment made in accordance with the provisions of his Agreement. Declination of an offer made under subsection 5C, above, does not serve to trigger this provision.

E. The Employer has determined that employees who accept a voluntary change to lower grade in order to receive a hardship reassignment will be assigned work commensurate with their grade level.

F. The Employer has determined that notification of the hardship request prior to the close of a vacancy announcement will result in that hardship relocation being made through that vacancy announcement provided the employee meets the hardship criteria.

G. The Employer has determined that if a "gaining" office has more than one (1) hardship waiting for relocation, that office will offer the hardship relocation according to the length of time that an eligible employee has been waiting. That is, the employee who can perform the duties and meets the position requirements and who has been eligible the greatest length of time.

H. Until such time that employees who accept a voluntary downgrade achieve their previous grade, employees who apply for a position may indicate on their application that they have previously received a hardship relocation. The Employer will take into consideration prior to selection that the employee(s) have accepted a downgrade as a result of a hardship relocation.

I. Employees accepting a voluntary hardship relocation will have their pay set in accordance with Government wide regulations.

J. The employee must provide verifiable documentation concerning the situation or condition that gave rise to the hardship request. Employees who have access to the IRS intranet will submit their application through the automated online system. Employees who do not have access to the IRS intranet via an IRS computer, will use Form 13442 (Exhibit 15-1) to substantiate and document hardship reassignment requests.

K. Employees will be eligible for hardship relocation so long as:

1. their most recent annual rating of record is fully successful or above;
2. they are not currently on a Performance Improvement Plan,
3. they are not currently the subject of a disciplinary action or a continuing conduct investigation; and
4. they are not applying to return to the commuting area of a POD from which they had relocated under a new appointment or competitive selection under Article 13 of this Agreement in the last two (2) years.

L. The hardship relocation application is good for one (1) year from the approval date. At the expiration of the one (1) year period, the employee must reapply.

M. In addition, the employee may be required to recertify that the hardship still exists before an office extends an offer of a position. Employees will notify the "gaining" office of any change in the hardship situation.

N. Permanent hardships will only be approved when the employee or employee's immediate family member is experiencing a significant hardship as set forth below. For the purpose of this article, "immediate family member" refers to spouses, parents (including legal guardians and those serving in loco parentis), parents-in-law, brothers, sisters, and children. "Step" relationships and a life partner are also included in the definition of immediate family.

1. The employee or immediate family member suffers from a serious medical condition affecting major life functions and the condition is not treatable in the employee's current location. For example: access to a hospital that specializes in treatment of a specific life threatening disease or condition would qualify as a hardship, even though there is a general care hospital in the employee's current location; a severe condition such as hay fever which might be alleviated by relocation to another geographic area would not be considered a significant hardship unless the

employee's condition cannot be alleviated or controlled by recognized medical treatment.

2. The employee suffers from a serious medical condition affecting major life functions and must get care outside the employee's commuting area because they require the support of a caregiver or family member who is not in the employee's current location.
3. The employee's immediate family member, who resides outside of the employee's commuting area, suffers from a serious medical condition affecting major life functions requiring the employee's care and support.
4. Access to special educational facilities (for example, schools for hearing or visually impaired) if there is no equivalent facility in the employee's present location.
5. Employment-related situations where the employee's spouse, or life partner is:
   (a) facing the choice between relocation for a job or unemployment;
   (b) receiving a promotion opportunity in another location;
   (c) unemployed but has received a job offer in another location; or
   (d) receiving military orders to relocate.
6. Protecting the life of the employee or employee's spouse, life partner, or dependent children from domestic violence or other similar threats to life or limb.

O. Denials of hardship requests will be resolved through the grievance procedure. Grievances that remain unresolved at the first step will be waived to the last step of the grievance process. Upon invocation, unresolved grievances over denial of hardship requests will be discussed at the national level prior to scheduling the arbitrations.

P. The Employer will provide the NTEU National President a quarterly report listing all approved hardship applications. The report will include the date of the request, the grade, series and current location of the employee, the new location requested by the employee, and placements (with associated vacancy announcement numbers) made pursuant to this Article.

Q. A hardship relocation under this process will not entitle the employee to moving expenses, but neither will it void any independent entitlement the employee may have.

R. The Hardship Relocation Program does not apply to positions to be filled on a temporary basis.

Section 6

Voluntary Relocations

A. Employees may volunteer for relocation under this Section for any POD (Campus, Call-site, POD) within their BOD in accordance with the procedures in this Section.

B. Volunteers for relocation within their current business division are eligible for realignment to positions at their current grade, series, work schedule (e.g., seasonal to seasonal), and specialty, if any.

C. The opportunity to apply for voluntary relocation will be announced annually Service-wide no later than January 5 and remain open through July 20.

1. Employees wishing to relocate using this process must submit an online listing up to three location(s) for which they wish to be considered. Applications submitted on or before January 20 will be considered for voluntary relocation for the entire calendar year. Applications submitted or updated after January 20 and on or before July 20 will be considered for voluntary relocations opening after July 20 through the remainder of the calendar year. No applications for voluntary relocations will be accepted after July 20 for that calendar year. An employee's application will expire at the end of the calendar year in which they applied.
2. The Employer has determined that when it decides to fill a vacancy, it will review the voluntary applications and list the candidates in order of IRS EOD. Employees will be excluded from the list if they do not have a rating of Exceeds Fully Successful or above on their last rating of record, are not in a permanent position, are not in the same position as that of the vacancy, have moved voluntarily under this program, received a new appointment or were competitively selected under Article 13 of this Agreement in the last two (2) years. Employees in positions with specialty areas that require specialized training will only be eligible to volunteer for relocation to vacancies in the same specialty area. Once this list is assembled, applicants will be selected in order of earliest IRS EOD date.

D. Selection Procedure within a Division:

1. The Employer has determined that when it posts a vacancy, it will realign eligible employee(s) from the voluntary relocation list as follows:

(a) Where the announcement seeks to fill two (2) to fourteen (14) vacancies, the Employer will realign one (1) eligible employee from the voluntary relocation list.

(b) Where the announcement seeks to fill fifteen (15) or more vacancies, the Employer will realign a number of eligible employees equal to 10% (rounding up) of the announced vacancies.

(c) If an announcement specifies the number of vacancies that will be filled at each POD, paragraphs 1a-b, above, apply separately to each POD.

(d) This Section does not apply to vacancy announcements identified as "Remain in POD."

E. The requirement to realign volunteers under this Section will not limit the Employer's right to fill all of the positions that have been announced.

F. A relocation under this process will not entitle the employee to moving expenses, but neither will it void any independent entitlement the employee may have.

G. Employees who decline an offer to voluntarily relocate will be removed from the voluntary relocation list for that location, but remain eligible for other selected locations.

H. Within budgetary limitations, any qualified employee working a Part-Time Career Act schedule who previously worked full time will be returned, upon request, to a full time schedule in their occupation.

I. In the event an employee is selected for realignment pursuant to the voluntary relocation process of this Section, the employee and Employer will attempt to reach a mutually agreeable relocation date. The Employer may determine special workload demands cannot permit immediate release of the employee from their current POD. In such circumstances, the employee will be released when the special workload demands no longer exist, ordinarily within six (6) months. However, in no event will the employee be released later than one (1) year from the date on which they were selected.

J. Nothing prevents employees who are on the voluntary relocation list from also applying competitively for positions.

K. Within ten (10) workdays of January 20 and July 20, the National NTEU President will be provided with the list of all volunteers, including the employee's name, grade, series, POD, IRS EOD, and requested PODs.

L. Within ten (10) workdays of the end of each quarter, the Employer will provide the NTEU National President with a report listing all bargaining unit employees selected for placement through the Voluntary Relocation program (both Sections 6 and 7). The report will include the name, grade, series, IRS EOD, vacancy announcement number, if applicable, and location of placement of selected employees.

Section 7

Permanent Hardship Relocations and Voluntary Relocations by Realignment Within a Division

A. At the Employer's discretion, a hardship or voluntary relocation eligible, as determined by Section 5 or 6, respectively, may be realigned within the same Division in accordance with the terms set forth below. This subsection only applies where the employee is realigned into a position for which there is no current vacancy announcement.

B. The following provisions apply to all hardship and voluntary relocations by realignment:

1. the realignment must be within the same Division;
2. the employee must be in a permanent position and retain his or her current series, grade, and position description;
3. the employee must retain their current work schedule (e.g., seasonal to seasonal, part-time to part-time);
4. the employee must accept the work conditions of the gaining office; and
5. Facilities Management and Security Services has confirmed that the new POD can accommodate the employee.

C. When the Employer determines to realign employees to a POD pursuant to this Section, the Employer will first realign hardship eligibles in accordance with Section 5G, above. If there are no hardship eligibles who requested realignment into that POD, the Employer will realign voluntary relocation eligibles who requested realignment into that POD in accordance with Section 6.C.3, above.

D. A realignment under this process will not entitle the employee to moving expenses, but neither will it void any independent entitlement the employee may have.

E. Nothing in this Section is intended to prevent an employee from requesting and receiving approval to be realigned from one POD to another POD within the commuting area, subject to management's discretion to approve.

Section 8

Job Swaps

The Employer has determined that Employees in the same occupational classification series, with the same work schedule (e.g., seasonal to seasonal), same specialty area, if applicable, and at the same grade levels may swap positions, absent just cause. Additionally, once an employee has swapped positions with another employee, he or she may not swap again for three (3) years. In order to be eligible for such voluntary movement employees must be at least fully successful in their current positions and the swap must not require any formal training or relocation costs to the Employer. Employees approved for a job swap are subject to the working conditions in the work area of the other employee involved in the swap (e.g., AWS, Telework, TOD). The parties recognize and acknowledge that such job swaps are solely for the benefit of the employees involved and it is the responsibility of the employees to identify the other employees interested in such a job swap.

Section 9

Temporary Hardships

A. 1. Where an employee is experiencing a temporary hardship, the employee may request a temporary Telework arrangement. The Employer will make every reasonable effort to approve a temporary Telework location, including to another IRS POD, to accommodate the temporary hardship. The mileage requirement of Article 50 of this Agreement for the location of a Telework site is temporarily waived, and the requirement to report to the assigned POD at least two (2) days each pay period or, if the work location varies on a recurring basis, regularly perform work within the commuting area of the POD, is temporarily waived.

2. Employees may also request a temporary hardship to another IRS POD. The Employer will make everyreasonable effort to accommodate the temporary hardship.

B. Temporary hardship locations will not be outside of the United States (Puerto Rico is within the U.S.).

C. The Employer may approve temporary hardship requests for various periods of up to one (1) year depending on the specific circumstances of the hardship, subject to staffing and workload needs. Management may extend the temporary hardship for up to one (1) additional year.

D. The Employer will change an employee's locality pay area after 120 days to reflect their temporary telework or POD location and may require the employee to report to an IRS POD for the remainder of the approved temporary hardship arrangement.

E. No moving expenses (to or from the temporary location) will be provided to employees as a result of the approval of a temporary hardship.

Article 16 | Details and Non-Competitive Temporary Promotions

Section 1

Definitions

A. Detail

For the purposes of this Article, a detail is defined as the temporary assignment of an employee to a different position for a specified period with the employee returning to regular duties at the end of the detail. Details may be to positions at higher or same or lower grades. An employee who is on a detail is considered to be permanently occupying his/her regular position and is not required to meet the qualifications of the temporary position with the exception of any education, certificate or license requirements required by the position.

B. Non-Competitive Temporary Promotion

Consistent with 5 C.F.R. § 335.103(c)(1)(i), a non-competitive temporary promotion is defined as the temporary assignment of an employee to a position at a higher grade position for a specified period of time not to exceed 120 days with the employee returning to his or her permanent position of record at the end of the non-competitive temporary promotion. To receive a non- competitive temporary promotion an employee must meet OPM qualifications for the temporary position and any selective placement factors.

C. Employees temporarily changing positions as a result of a non-competitive temporary promotion or detail will return to the working conditions of their permanently held position once the temporary assignment ends (e.g., resumption of AWS, Telework).

D. Details of more than thirty (30) consecutive calendar days will be formally documented by the placement of documentation in the employee's Official Personnel Folder (OPF).

E. An employee who is detailed to an overseas assignment will receive forty-five (45) days advance notification, when circumstances permit.

Section 2

Higher-Graded Duties

A. 1. An employee who is detailed to a position of higher grade for one (1) full pay period or more will be temporarily promoted, for up to 120 days, if eligible, and receive the rate of pay for the position to which temporarily promoted. If an employee is not detailed to a position of higher grade, but performs higher graded duties for twenty-five percent (25%) or more of his or her direct time during the preceding four (4) months, the Employer will temporarily promote the employee retroactive to the first full pay period if the employee meets the criteria below:

(a) the employee performed such higher graded duties at least at a level of skill and responsibility properly expected;

(b) the employee meets minimum OPM qualifications for the promotion to the next higher grade; and

(c) the employee meets OPM requirements for promotion to the next higher grade.

(d) the number of days of the retroactive promotion may not exceed the limitations established by law.

2. Once a four (4) month period has been reviewed and a temporary promotion has been given, those four (4) months will be eliminated from further consideration in calculating future four (4) month periods subject to subsection 2A2(d) above.

3. Direct time is to be calculated in accordance with the criteria contained in Exhibit 16-1. The procedures which are to be followed for other matters related to higher graded work are contained in Exhibit 16-2. Exhibit 16-2 is placed in this Agreement for informational purposes only.

Section 3

A. Upon request, and to the extent not prohibited by law, the Employer will provide copies of necessary and relevant data and reports from Integrated Collection System (ICS) and other similar work tracking system to enable the Union to monitor the assignment of higher graded duties.

B. The Employer has determined that employees assigned tax enforcement duties who are on formally documented details as described in subsection 3B will be relieved of responsibility by the Employer for work then assigned, provided such work is not encompassed by the detail. The foregoing relief of responsibility will be based on the detailee's written list of those cases, identifying the actions therein which need attention. The Employer will provide timely notification of the detail and the detailee shall be provided with sufficient time to prepare such a list. The relief of responsibility shall terminate with the employee being returned to the permanent position.

Section 4

Rotational Details

A. 1. If the Employer determines to rotate employees in and out of bargaining unit positions using a series of details which extend for more than thirty (30) consecutive days, the Employer will solicit for volunteers from interested and qualified employees possessing the necessary grade, skill level, and experience requirements for the detail from within the commuting area.

2. If there are more qualified employees than there are positions to be filled, the most senior qualified employee, using IRS EOD, who bids on such a position shall be selected. Once an employee completes a rotational assignment, he or she will be placed at the bottom of the selection list.

3. Details of employees will not be made in a manner which conflicts with the provisions of Article 14 or Article 22 of this Agreement.

B. When the rotation of employees through higher graded positions has the effect that compensation at the higher grade is avoided, the Employer will comply with the provisions of IRM 6.335.

Section 5

Solicitation Procedures

A. With the exception of subsection 5B, below, the solicitation procedures in this Section cover all details to bargaining unit positions at the same or lower grade exceeding sixty (60) days and all non-competitive temporary promotions and details to higher-graded positions to bargaining unit positions exceeding sixty (60) days, but no more than 120 days.

B. The procedures of Article 14, Section 5, will be used to solicit for interest in details for seasonal employees who are in an organizational area in which employees with the necessary skills are being placed in a nonwork status and needed in another organizational area that is in the process of recalling or hiring seasonal employees.

C. 1. Solicitation for details and non-competitive temporary promotions, consistent with subsections 5D, 5E and 5F, below, will be accomplished by the Employer using electronic media including, but not limited to, e-mail and electronic bulletin boards and/ or other appropriate

means for employees without computers (e.g., memorandums, desk drops).

2. The solicitation will include pertinent information regarding the opportunity such as the qualifications, the duties of the position, the expected duration and the organizational location.
3. Upon request, the Employer will provide the Chapter President(s) who represents employees solicited for details or non-competitive temporary promotions with the methodology used to canvass employees.

D. The Employer may affect non-competitive temporary promotions or details of sixty (60) days or less from among appropriately qualified employees (to be eligible for a temporary promotion, employees must meet minimum OPM qualifications). Once a detail or non-competitive temporary promotion of more than sixty (60) consecutive days becomes available, the Employer will solicit and consider volunteers in the following order:

1. Center Campus or commuting area (by Division first, then among all Divisions);
2. Area, or its equivalent (by Division first, then among all Divisions); and
3. Service-wide (all Divisions).

E. Volunteers for details of more than sixty (60) consecutive days will be solicited from interested and qualified employees in the order set forth in subsection 5D, above. If there are too many volunteers, selection will be made in descending order using IRS EOD date, unless competitive procedures are used to identify the best qualified candidate. If there are insufficient volunteers, the Employer will select from among appropriately qualified employees in reverse order of seniority, using IRS EOD date, absent local mutual agreement to the contrary.

F. Volunteers for non-competitive temporary promotions of more than sixty (60) days, but less than 120 consecutive days, will be solicited from interested and qualified employees who meet minimum OPM qualifications for the temporary promotion. If there are too many volunteers, selection will be made in descending order using IRS EOD.

G. If the most senior qualified applicant received the same or a similar opportunity within the last twelve (12) months; they will be passed over until all other qualified volunteers have been selected.

Article 17 | Acceptable Level of Competence Determinations

Section 1

A. The Employer has determined that acceptable level of competence determinations will be made as they become due by the employee's immediate supervisor as described in Article 12.

B. Acceptable level of competence determinations will be made in a fair and objective manner and will be made only on the basis of the work requirements of the particular position or specific work standards as may have been established by the Employer for the position; provided, however, that a determination that an employee is not performing at an acceptable level of competence (that is, at a fully successful level) will not be used to dispose of questions of misconduct. In accordance with applicable law, an employee shall be advanced in pay to the next higher step of his or her grade upon meeting the following requirements:

1. the employee must have completed the required waiting period;
2. the employee must not have received an equivalent increase in pay during the required waiting period; and
3. the employee's performance must be of an acceptable level of competence in each of the critical job elements of his or her position (that is, the employee's most recent performance appraisal is fully successful as provided in Article 12 of this Agreement).

Section 2

A. If an employee has not been informed of the requirements for successful performance in his or her current position at least sixty (60) days in advance of the completion of the required waiting period, and has not been given a performance rating in any position within the ninety (90) days prior to the completion of the required waiting period, the acceptable level of competence determination will be postponed until sixty (60) days from the date on which the employee has been informed of his or her current critical job elements. If at the end of this period it is determined that the employee's work is at an acceptable level of competence, the within-grade increase shall be made retroactively to the beginning of the pay period following completion of the applicable waiting period consistent with 5 C.F.R. § 531.409(c).

B. When a manager's review leads to the conclusion that an employee's work, is not at an acceptable level of competence the employee will be provided

with the following in writing within a reasonable period of time, but never less than sixty (60) days before the employee will have completed the required waiting period:

1. notice of the critical job element(s) in which the employee's work is less than fully successful;
2. examples of less than fully successful performance on which the action is based;
3. advice as to what the employee must do to bring performance up to the fully successful level;
4. a statement that the employee's performance may be determined as being less than successful unless improvement to a fully successful level is shown; and
5. a statement that the within-grade increase will be withheld unless the employee's work is at an acceptable level of competence by the end of the waiting period.

Section 3

A. If the employee's performance becomes fully successful, the notice given as provided in Section 2 will be canceled. If the employee's performance is not at an acceptable level of competence, the Employer will notify the employee in writing that the within-grade increase will be withheld. The notice will include reasons for the action. The employee will also be advised of the right and how to seek reconsideration of the action in accordance with 5 U.S.C. §§ 5335(c) and 9508(d)(2).

B. If the within-grade increase due date has passed at the time the employee achieves an acceptable level of competence determination (i.e., a fully successful rating of record), and the employee has met other eligibility requirements, the within-grade increase will be effective on the first day of the first pay period after the acceptable determination has been made.

Section 4

A. Neither the substantive nor the procedural aspects of this Article may be grieved until an acceptable level of competence determination is final. The acceptable level of competence determination will be considered final when a reconsideration decision is due or issued. A reconsideration decision shall be considered due thirty (30) days from the date of the Employer's receipt of an employee's written request for reconsideration. The grievance procedure will begin one (1) step above the reconsideration official. If the reconsideration official also represents the final step of the grievance procedure, the level of competence determination is appealable directly to arbitration. This Section will not apply, however, in cases where the grievance is based solely on non-performance and/or non-merit reasons, e.g., an unfair labor practice or a prohibited personnel action.

B. In the event an employee disagrees with the Employer's determination as to whether the employee has satisfied the within-grade waiting period, the employee may grieve the denial of the within-grade increase within fifteen (15) days of becoming aware of the Employer's determination.

Section 5

Any alleged violation which results in a new acceptable level of competence determination will provide for retroactivity of any pay increase, unless prohibited by applicable law or higher Agency regulation.

Section 6

In accordance with law, rule and regulation, the Employer will provide the Union with sanitized copies of written notices referenced in subsection 2B, above, any decision letters, and any reconsideration letters simultaneously with their issuance to employees.

Article 18 | Awards

Section 1

General

A. Performance Awards (that is awards earned as a result of an employee's annual performance rating); Special Act Monetary Awards; Special Act Time Off Awards; Bilingual Awards; Honorary Awards; and Quality Step Increases (QSI) are granted by the Employer on the basis of merit, and within applicable budget limitations, to individuals or groups.

B. Within the first month of each fiscal year, or within two weeks of when it receives its budget, whichever is later, the Employer will determine and inform the Union of the amount by which it will fund bargaining unit Performance and Special Act Monetary awards for the performance year.

1. The Employer has determined that it will distribute no less than two percent (2%) of total annual bargaining unit salary pursuant to the NTEU-IRS Contract Award program discussed below. "Total annual bargaining unit salary" will be determined by the total prior fiscal year actual salary cost (base + locality) of bargaining unit employees, adjusted for subsequent increases in Government-wide civilian pay raise adjustments, if any. Subject

to its obligation to bargain the impact and implementation of the reduction and grant parity with the nonbargaining unit employees awards pool consistent with the requirements in subsection 1B2, below, the Employer has determined that it may reduce the initially announced amount only in response to a significant, unforeseen adverse event impacting the budget and occurring during the course of the year.

2. As an exception to the funding described in subsection 1B1, if the Agency funds the nonbargaining unit award pool at an amount that exceeds the two percent (2%) rate applicable to bargaining unit employees for the same fiscal performance year, the Employer will ensure parity between bargaining unit employees and nonbargaining unit employees such that the percentage of pay allocated for awards to bargaining unit employees will be equal to the percentage of pay allocated to awards for the nonbargaining unit award group for the same fiscal performance year. The percentage rates applicable to the overall bargaining unit and the nonbargaining unit groups will be calculated in the same manner as described in subsection 1B1, above.

3. The bargaining unit awards funding will be distributed as follows: eighty-eight percent (88%) will be distributed to bargaining unit employees' Performance Awards and twelve percent (12%) will be distributed to Special Act Monetary Awards for bargaining unit employees.

4. If the Employer funds awards at an amount that exceeds 2%, only the amount that exceeds 2% will be distributed as follows: eighty percent (80%) will be distributed to bargaining unit employees' Performance Awards and twenty percent (20%) will be distributed to Special Act Monetary Awards for bargaining unit employees. For example, if awards are funded at 3%, Performance Awards would be funded at 85.33% and Special Act Monetary Awards would be funded at 14.67%.

5. Should the Employer determine to reduce the budget for the bargaining unit award pool described in subsection 1B1, above, to less than 2% either at the beginning of the fiscal year or during the fiscal year consistent with Section 1B1, the percentage allocated to Special Act Monetary Awards will have a corresponding reduction. e.g., if the funding is reduced from 2% to 1.5% (i.e., a 25% reduction), only 9% of that 1.5% will be distributed for Special Act Monetary Awards (i.e., a 25% reduction from 12% to 9%).

6. Should the Employer determine to reduce the budget for the bargaining unit award pool described in subsection 1B1, above, to 1% or less, either at the beginning of the fiscal year or during the fiscal year consistent with Section 1B1, one-hundred percent (100%) of the awards funding will be spent on performance awards and Special Act Monetary Awards will not be granted.

7. Should the Employer determine to cancel bargaining unit awards altogether, either at the beginning of the fiscal year or during the fiscal year consistent with Section 1B1, the following shall apply:

   Bargaining: The Employer shall provide notice to the Union that the funding has been decreased or cancelled. The notice shall include a statement that the funding of the two non-bargaining unit awards groups has been reduced in the same amount or cancelled. Upon such notice, the Union may negotiate over the impact and implementation of the Employer's decision to decrease or cancel the awards budget. Such negotiations shall be concluded within thirty (30) days of the notice.

   At the beginning of the bargaining period, the parties will contact the next available mediator/fact-finder from the list compiled pursuant to Article 47, Section 2, to ensure their availability for the last full week of bargaining. If necessary to make a recommendation on the merits, the mediator/fact-finder will rule on assertions by the Union that the Employer failed to provide information requested for the negotiations pursuant to 5 U.S.C. § 7114(b)(4) or other procedural or substantive issues over which the mediator/fact-finder may have statutory authority.

   If the parties fail to reach agreement by the end of the thirtieth (30th) day of bargaining and the mediation-factfinding process, or if either party rejects the nonbinding recommendation of the mediator/factfinder, either party may pursue the matter using the statutory process the Federal Service Impasses Panel.

8. Consistent with applicable law, the Agency retains the flexibility to pay for performance awards either in the same fiscal year as the performance ratings of record upon which the awards were assigned to employees or within the first quarter of the following fiscal year, unless an unforeseen adverse event significantly impacts the Agency's obligation to pay awards in such time, or the parties fail to

reach resolution of any bargaining pursuant to Section 1B7, above. In no event will payment be delayed beyond the end of the following fiscal year.

C. The Employer will provide the Union data on awards pools in Excel format at least ten (10) workdays before issuance of the awards reflecting the following individual information:

1. A complete listing of all eligible bargaining unit members by name, which includes NTEU Chapter, award pool identification information, award status, award amount, time off hours, number of award shares earned, salary, grade, step, current annual salary rate (base + locality), award share value, award qualifying average CJE score, employee's average CJE score, rating, effective date, and time spent in a BU position.
2. The following summary information: award pool ID code, NTEU Chapter and name; qualifying average critical job element score (cut-off score) for an award in that pool; award share value for that award pool; the number of eligible employees in the award pool; the number of those employees who received awards; the number of those employees who received awards in the award pool divided by the number of eligible employees in that award pool (this reflects the impact of ties for all employees having the qualifying average critical job element score).
3. The Union will also receive an annual report on non-unit salaries for each non-unit award pool for the comparative period and award amounts for each non-unit award pool.

D. The fact that an employee is the subject of a conduct investigation or has been the subject of a disciplinary action during the rating period will not necessarily preclude a performance award. Such determinations will be made as follows. The merits of the Employer's decision to withhold an award are subject to the negotiated grievance procedure.

1. For non-tax-related misconduct cases:
   (a) If the penalty is a reprimand or less, the award will not be denied.
   (b) If the proposed penalty is a suspension of three (3) days or less, the disciplinary action will not preclude a performance award that would otherwise be granted unless such preclusion is necessary to protect the integrity of the Service. In applying this standard, the Employer has determined that it will apply the following criteria:
      i. Whether the conduct was deliberate or willful;
      ii. Whether the conduct was dishonest;
      iii. Whether the conduct deliberately endangered the health or safety of any person;
      iv. Whether the conduct was infamous;
      v. Whether the conduct was criminal; or
      vi. Whether the conduct was notoriously disgraceful.

      In such cases, the award will be delayed for the year in which the proposal letter issued pending appeal and final adjudication of the proposed discipline.
   (c) If the proposed penalty is a suspension of four (4) days or more, the employee's performance award will be delayed for the year in which the proposal letter is issued pending appeal and final adjudication of the proposed discipline.
2. For tax-related misconduct cases:
   (a) If this is the employee's first tax-related offense and
      i. the proposed penalty is a reprimand or less, the award will not be denied;
      ii. the proposed penalty is a suspension of any duration, the award will be delayed for the year in which the proposal letter is issued pending appeal and final adjudication of the proposed discipline.
   (b) If this is not the employee's first tax-related offense and any disciplinary action is proposed, the award will be delayed for the year in which the proposal letter is issued pending appeal and final adjudication of the proposed discipline.
3. If the employee is under investigation for alleged serious misconduct, the award will be delayed during the pendency of the investigation. Examples of serious misconduct include:
   (a) 1203(b) violations
   (b) Accessing sexually explicit sites/ pornography on or with government property
   (c) Unauthorized Access (UNAX)
   (d) Misuse of government vehicle
   (e) Criminal misconduct
4. In all of the above instances, if no penalty is imposed or if the proposed penalty is mitigated

to a level below the threshold for denying an award, the award(s) will be issued.

Section 2

IRS-NTEU Contract Awards Program

A. 1. Awards granted under this section will be known as awards under the "IRS-NTEU National Performance Awards Agreement (NPAA)," and this designation will be noted on award certificates, as well as any other letters or memoranda given to employees in connection with these awards. If the Employer decides to issue letters, the appropriate NTEU Chapter President will be given the opportunity to co-sign the letters. Pursuant to the NPAA, all employees who are otherwise eligible (including those with tied CJE scores) shall be granted a monetary award.

2. Subject to the prorating provisions of the NPAA, the minimum performance award is $500. The maximum performance award is 10% of an employee's salary or up to $10,000, whichever is less, pursuant to 5 U.S.C § 4505a and 5 C.F.R. § 451.107(a).

3. Employees with an average CJE score lower than 3.4 will not be eligible for a performance award.

4. Employees with fewer than twelve (12) continuous months on IRS rolls as of the last day of the last pay period that ends on or before June 30 are not eligible for a performance award.

5. The parties agree that the NPAA, including addendums, as modified by but not inconsistent with this Agreement will remain in force during the term of this Agreement.

B. QSIs

1. The Employer appreciates the importance of recognizing those employees who have consistently performed in an outstanding manner through the maintenance of a quality step increase (QSI) program.

2. The Employer may grant Quality Step Increases (QSI) to employees consistent with its discretionary authority under 5 C.F.R. § 531, Subpart E.

C. No employee with an overall rating of Minimally Successful or lower is eligible for a performance award.

D. For employees converted to a bargaining unit position as a result of a Unit Clarification Petition (UCP), the following will apply:

1. If the employee was evaluated using CJEs on the NBU position, the employee will continue to receive annual appraisals consistent with Exhibits 12-1 or 12-2 of this Agreement and awards with the NPAA.

2. If the employee was not evaluated using CJEs, and received appraisals on an annual rating period starting on October 1 each year, the employee will receive a BU performance award as follows:

(a) In the award year of the conversion, if the employee does not receive a rating of record prior to the cut-off date for bargaining unit awards, has worked at least sixty (60) days on the bargaining unit position and is otherwise eligible, the employee will receive a performance award. In this case, the supervisor or designee will issue an ad hoc appraisal to determine award eligibility and the award will not be prorated.

(b) If the employee receives a rating of record that qualifies for a performance award prior to the award cut-off date and is otherwise eligible, the award will not be prorated.

3. Funding for the additional award amounts will be drawn from the allocation for performance awards consistent with subsection 1B3 above.

E. The Employer will advise the Union in advance if the Employer elects to hold an official award ceremony.

F. For employees who will otherwise be receiving an award under the NPAA and who meet one of the criteria below, the Employer will calculate their performance award at the grade level of the higher graded duties performed by the employee.

1. The employee was not eligible for a temporary promotion, but performed higher-graded work for twenty-five percent (25%) or more of their direct time for at least four (4) consecutive months during the rating period; or

2. The employee received a non-competitive temporary promotion for the maximum of 120 days in a year (or for 180 days under the OPM exception for Campuses), but continued to perform higher-graded duties for twenty-five percent (25%) or more of their direct time for at least sixty (60) consecutive days during the remainder of the rating period.

3. Employees are encouraged to notify their supervisor if they know that they performed higher-graded duties during their rating period, indicate what percentage of their direct time was at the higher grade and note the grade level of that work they believe is proper.

Section 3

Other Awards

A. Other awards will be made by the Employer in accordance with the provisions of IRM 6.451.1, unless modified by the provisions of this Article, subject to the restrictions in Section 1B3 and 1B4, above.

B. Managers are encouraged to utilize the provisions of IRM 6.451.1 to motivate and reward employees.

C. Non-monetary awards will be given to employees at the option of supervisors consistent with the policies established by the Employer.

Section 4

Special Act Awards

A. The purpose of a Special Act Award is to increase employee productivity and creativity by rewarding their contributions to the quality, efficiency, or economy of Government operations. The award is also intended to increase the quality of work life for all employees, as well as encourage and recognize one-time, non-recurring accomplishments above or beyond normal job requirements.

B. It is within the Employer's sole discretion to offer Special Act Awards as either a Special Act Monetary Award, subject to the restrictions in Section 1B, above or Special Act Time Off Award. The Employer agrees to grant Special Act Awards to bargaining unit employees on the basis of their contributions, in a fair, consistent, and objective manner without discrimination.

C. If the Employer offers a Special Act Monetary Award, the employee can choose to receive the award as cash or as time off in lieu of cash in accordance with Section 5, below. The value of such award, whether received in cash or time off, shall be charged to the awards budget, consistent with Section 1B.

D. If the Employer offers a Special Act Time Off Award, the value of such awards will not be charged to the awards budget.

Section 5

General Provisions Related to Any Award Received as Time Off

A. Where an employee requests time off in lieu of a monetary Performance or Special Act award, the Employer will normally grant the request absent workload demands.

B. The scheduling and use of time off shall be subject to the same approval process as is used for annual leave as set forth in Article 32 of this Agreement.

C. Time off provides an employee with an excused absence without charge to leave or loss of pay.

D. All bargaining unit employees shall be eligible for a Special Act Time Off Award or may elect to receive a Performance or Special Act Monetary Award as time off unless the employee is or was on a leave restriction letter within the (12) months prior to the effective date of the award.

E. During any single leave year, employees may be granted time off up to the average total number of hours that such an employee works during a biweekly scheduled tour of duty. For example, a full time employee is eligible for a total of eighty (80) hours of time off; and a part-time employee working an average biweekly schedule of sixty-four (64) hours is eligible for a total of sixty-four (64) hours of time off.

F. To encourage the use of TOAs for timely recognition of an employee's contribution, the Employer has determined that supervisors may grant up to eight (8) hours of time off without higher level review or approval.

G. The minimum amount of time off for any contribution shall be one (1) hour. The maximum for any single contribution shall be forty (40) hours for a full time employee. A part-time employee will be granted time off not to exceed their weekly work schedule.

H. Time off may be used in single blocks of time or in one (1) hour increments, subject to approval by the Employer.

I. Time off must be scheduled and used within one (1) year from the effective date of the award or it will be forfeited. Time off should be scheduled so as not to conflict with use of "use or lose" annual leave. When physical incapacitation for duty occurs during a period of time when an employee is using their time off, sick leave will be granted for the period of incapacitation and the time off will be scheduled at another time.

J. Time off under this provision shall be calculated by dividing the employee's hourly rate, to the nearest dollar, into the recommended award amount and rounding-off to the nearest whole hour provided that the time does not exceed the maximum time allowed for a given contribution per subsections 5.E-F.

K. The monetary equivalent of time off (as determined solely by the hourly wage of the employee during the time off) will be charged back to the appropriate awards budget where the employee elects time off in lieu of a Performance or Special Act Monetary Award.

L. The receipt of time off does not prevent an employee from receiving any other Cash or Incentive Award

and receiving prior Cash or Incentive Awards does not prevent granting time off.

M. Unused time off awards can not be converted to cash.

Section 6

Bilingual Awards

A. Bargaining unit employees who were assigned a rating of record of at least fully successful for an appraisal period during which they were assigned to a bilingual position description for at least 60 days shall receive a Bilingual Award of $750.

B. Employees who on a regular basis, rather than occasionally, utilize their bilingual skills and do not meet the criteria in Section 6A above shall receive a Bilingual Award of $750 provided they:

   1. have a current performance rating of at least fully successful; and
   2. are not otherwise compensated through a Special Act Award based on the use of their bilingual skill.

C. Receipt of a Performance Award shall not preclude receipt of a Bilingual Award.

D. Employees will be eligible to receive one (1) Bilingual Award per calendar year.

E. The Employer has determined that Bilingual Awards shall not be paid out of the awards budget established by the Employer in accordance with Section 1B above.

Section 7

Except as specifically provided for above, the Agency may not change the Awards program without first providing notice to and bargaining with the Union to the extent required by law.

Article 19 | Reduction In Force and Mitigation Strategies

Section 1

Purpose and Definitions

A. This Article will apply to reductions in force (RIF) conducted by the Service. The provisions are an effort to:

   1. avoid the need for a RIF;
   2. mitigate the impact of any RIF decision on the employees;
   3. reduce the number of employees who would be involuntarily separated, downgraded, or otherwise impacted;
   4. retain employees who have institutional knowledge of the Service;
   5. establish procedures that will be used by the Employer to implement a RIF; and
   6. establish procedures for any expedited bargaining in connection with a reorganization associated with a RIF.

B. Pursuant to 5 C.F.R. § 351.201, a RIF is the release of a competing employee from his/her competitive level by furlough for more than thirty (30) days, separation, demotion, or reassignment requiring displacement, when the release is required because of a lack of work, shortage of funds, insufficient personnel ceiling, reorganization, the exercise of reemployment or restoration rights, or reclassification of an employee's position due to erosion of duties when the reclassification will take effect after an agency has formally announced a RIF in the employee's competitive area and when the RIF will take effect within one hundred eighty (180) days.

C. For the purposes of this Article, directly impacted employees are those employees;

   1. who occupy positions that are identified by the Business Unit as affected by an approved realignment or reorganization (i.e., the position is being abolished, or the position is in the same grade, series and competitive level as the position being abolished in the competitive area);
   2. whose positions are included in a competitive sourcing study; or
   3. who are identified in the RIF simulation described in subsection 3D3 for downgrade or separation in a RIF.

D. All RIFs will be accomplished by the Employer in accordance with applicable laws, rules, regulations and this Agreement.

Section 2

Pre-Decisional Input

A. At least fifteen (15) days before the Agency provides formal notice of a RIF to the Union, the Employer shall inform the NTEU National President in writing that it has made a preliminary determination to conduct a RIF.

B. At the same time as it informs the NTEU National President, the Agency will provide him/her with the business case analysis or other reports and/or analyses upon which the Agency relied or that the Agency merely considered in reaching its preliminary determination.

C. Within five (5) days of receiving the information from the Agency, and if requested, the Agency shall brief the National President or his/her designee on the Agency's preliminary RIF determination.

D. Following the briefing, the Union shall have five (5) days in which to submit its written comments regarding the Agency's preliminary determination and to meet with management executive officials to discuss the Union's comments. The Agency shall consider the Union's comments before it issues formal notice of the RIF to the Union.

Section 3

Thirty (30) Day Notice Period and RIF Simulation

A. Subject to the provisions of Section 12, the Employer shall provide formal notice to the Union that it has determined a RIF is necessary as early as practicable but no later than twelve (12) months in advance of the off-rolls date for any RIF. This notice shall comply with statutory notice requirements and include any reorganization associated with the RIF and the following information:

1. the applicable competitive area(s), approximate numbers, types, and geographic locations of the positions affected, and the anticipated effective date;
2. projections with an analysis of the number of employees that will likely be separated; and
3. the information relied upon by the Employer and a description of the reorganization associated with the RIF, including all related reports/analysis.

B. During the thirty (30) day notice period, the Agency shall inform the Union whether there are any employees in the competitive area(s) undergoing a RIF with ratings of record under other than a five (5) summary level system. If there are such employees, the Agency shall provide the Union with its proposed conversion formulas. The Union will have ten (10) days from the date on which it receives the conversion formula to propose alternatives. The parties will thereafter agree to the conversion formula to be applied in the RIF within ten (10) days of receipt of the Union's suggested alternatives. If no agreement is reached within the ten (10) day period, the parties will resolve the dispute following the process contained in Article 15, Section 3.

C. Within ten (10) days of receiving notice, the Union may request and receive a briefing on the proposed RIF and any reorganization associated with the RIF.

D. 1. At the time it provides notice to the Union, the Employer will initiate employee records validation pursuant to Section 7 of this Article. It will also initiate the employee briefings described in Section 8.

2. Employees may request to review their Official Personnel Folder (OPF) or Employee Performance Folder (EPF) consistent with Article 7 of this Agreement.

3. The Employer agrees that it will complete records validation and employee briefings no later than sixty (60) days after the notice date. As soon as the records validation has been completed, the Employer will conduct a RIF simulation which will identify those employees who would likely be downgraded or separated if the Employer conducted a RIF at that time. The RIF simulation will be completed within fifteen (15) days of the end of the records validation and the results given to the Union at that time. No later than five (5) days thereafter, employees who are identified in the RIF simulation as likely to be downgraded or separated will be apprised in writing that they are "directly impacted employees." Employees determined to be "directly impacted" in the RIF simulation who previously did not hold that status will be entitled to the mitigation strategies established by this Article.

4. Consistent with the Privacy Act, the Employer will, within five (5) workdays, make available to the Union the results of the RIF simulation. The results will show the positions into which employees will bump or retreat.

5. A RIF simulation will not be required if all positions in the competitive area are being abolished.

E. In any RIF, the Employer will, subject to the Privacy Act, provide National NTEU with relevant EEO data for directly impacted employees as defined in subsection 1C3 above. The data will be provided to National NTEU within ten (10) workdays of the date of the RIF simulation. The data will include race, age (over/under forty (40) years), national origin, gender and disability status of directly impacted employees. Within twenty (20) days of receipt, National NTEU will provide the results to the Employer of any adverse impact studies conducted utilizing the data. The Employer will consider the information provided by the National NTEU.

Section 4

Expedited Bargaining

A. The parties agree to expedited bargaining beginning thirty (30) days after providing the formal RIF notice to the Union and continuing for ninety (90) days.

B. Bargaining will be limited to those matters not expressly addressed in this Article or that are specifically reserved for bargaining by this Article. By permissive mutual agreement, however, the parties can change any terms of this Agreement in those expedited negotiations. If the notice provided by the Employer does not meet the specificity requirements of law, the expedited bargaining period will be tolled until the Employer satisfies said specificity requirements. If the Union asserts that the notice provided by the Employer fails to meet the statutory notice requirements, it will notify the Agency of its determination in writing within seven (7) days of receiving the notice and explain the basis for the assertion. This notice will be given within twenty-four (24) hours where the announcement is related to A-76 or budget emergencies.

C. The parties may, among other issues, negotiate over:

1. the impact of the remaining work on the remaining employees and related reorganization issues;
2. the need for additional outplacement services and/or career counselors for a RIF;
3. additional open windows for the Tuition Assistance Program (TAP) agreement for a specific RIF, should TAP be funded at the time of the RIF;
4. the impact to conditions of employment on employees who remain in a competitive area following a RIF;
5. training of additional stewards regarding RIF;
6. additional open windows for Direct Voluntary Separation Incentive Payment (VSIP) and Direct Voluntary Early Retirement (VERA);
7. directly impacted employees' entitlement to a pro rata share of an award; and
8. procedures for the approval of buyouts via job swaps.

D. Information Request

Nothing stated above compromises the Union's entitlement to obtain information from the Agency under 5 U.S.C. § 7114(b)(4). If needed, the timeline listed above for expedited bargaining will be modified to allow time for the Employer to give the Union the data and the Union to make appropriate adjustments in its proposals. The time should not be extended more than thirty (30) days after the Employer has responded to the Union's initial request.

E. Impasse

If an agreement is not reached at the end of expedited bargaining, the parties agree to employ the services of a third-party neutral who will assist the parties to resolve the impasse. If no resolution is reached, the neutral will issue a recommended finding. If either party is dissatisfied with the Factfinder's recommendation, it may pursue the dispute through the statutory process. If the Employer has provided all of the mitigation strategies set forth herein in accordance with this Agreement, and the impasse is not resolved by the time Certificate of Expected Separation (CES) letters or RIF notices are to be issued to employees (six (6) months in advance of the effective date of the RIF unless the provisions of Section 12 apply), the Employer may move forward with the RIF. In no circumstances will the Employer delay the issuance of CES letters or RIF notices to employees prior to the effective date of the RIF.

Section 5

Mitigation Strategies

For each RIF, the Employer agrees to implement the following mitigation strategies at the time the Employer gives NTEU notice of a RIF, or thereafter, as required by this Article.

A. Reassignment Preference Notice (RPN)

1. The Employer will provide Reassignment Preference Notices (RPN) to directly impacted employees in accordance with Exhibit 19-2. The RPN will entitle directly impacted employees to priority selection for vacant positions for which they apply and qualify either at their same or lower grade Service-wide, i.e. both within and outside the employee's commuting area.
2. Under the reassignment preference process, a vacancy is defined as any position the Agency is filling regardless of whether a vacancy announcement is issued unless one (1) of the exceptions identified in 5 C.F.R. § 330.609 exists.
3. Upon providing notice to the Union in accordance with Section 3, the Agency will provide RPNs to those employees who occupy positions to be abolished or occupy positions in the same grade, series and competitive level as a position being abolished in the competitive area. Once the RIF simulation is completed, the Agency will provide RPNs to any employees identified as likely to be downgraded or separated in the RIF who have not otherwise been provided with an RPN.
4. RPNs will be rescinded when the employee meets one of the criteria outlined in Exhibit 19-2.

B. VERA and VSIP

1. The Employer shall make every effort to obtain VERA/VSIP authority from OPM for any RIF action under this Article. Subject to the approval of VERA/ VSIP authority by OPM, the Employer will make VERA and VSIP available as a mitigation strategy in accordance with IRS policy found in Exhibit 19-4. In each RIF, the Employer will make every effort to obtain OPM approval for direct VERA/VSIP.
2. In circumstances where the Employer determines that an employee, whose direct buyout application has been approved and is still temporarily needed on the job because of special workload requirements, the employee will be informed that the direct buyout has been approved. The employee's off rolls date will be temporarily delayed and will be advised of the date on which the buyout will be effective.

C. Voluntary incentives Through Job Swaps

1. In the event the Employer has obtained VERA/VSIP authority, VERA/VSIP will be made available as a mitigation strategy via the vehicle of "job swaps." In the event of a RIF, the parties agree to modify the provisions of Article 15, Section 7 so that directly impacted employees will be permitted to swap jobs into other occupied positions, either inside or outside of the commuting area, so long as:
   (a) the swapping employee is at least fully successful; and
   (b) occupies a position at the same grade as the directly impacted employee; and,
   (c) the directly impacted employee is at least fully successful, qualified for the position occupied by the swapping employee, can perform the duties of that position with little or no formal training (e.g. refresher training) and with only minimal on the job instruction.
2. For job swaps outside of the commuting area, both the impacted and the swapping employee will be assigned to their new POD. The Employer will inform the employee receiving the buyout that the employee's pay and tax obligations will be based on the POD subject to the RIF.
3. Job swaps will be permitted into the competitive area undergoing a RIF in conjunction with each open direct VERA/VSIP window if there are still directly impacted employees within that competitive area. Employees swapping positions with a directly impacted employee must do so only for the purposes of retiring or resigning with VERA and/or VSIP and must meet minimum qualifications for the position. If the proposed RIF will eliminate all positions in the competitive area, the swapping employee may choose to retire or resign with VERA and/ or VSIP or be separated in the RIF process and receive severance pay.
4. Any swapping employee who meets the eligibility requirements for VERA and accepts VSIP will be authorized VERA retirement.
5. The Employer will not be responsible for relocation costs for any approved job swaps.
6. To facilitate job swaps, the Employer will establish an electronic bulletin board for use by Employees interested in job swaps.
   (a) Access to the electronic bulletin board will be available to facilitate Job swaps.
   (b) Employees must access the bulletin board on their own time or employees may request time as described in Exhibit 19-3.

D. Outplacement Service

Employees will be granted administrative time to participate in outplacement and career transition services in accordance with IRS Policy found in Exhibit 19-3. Additional outplacement services and training for directly impacted employees may be negotiated by the parties during the expedited bargaining process. Vacancy announcements will be posted on www.USAJobs.gov.

E. Relocation to "Follow Your Work"

The Employer has determined that it will offer to those directly impacted employees, who occupy positions to be abolished or who occupy a position in the same series and grade as a position being abolished, the opportunity to voluntarily relocate and be realigned to a vacant position in a continuing site to perform the work that the employee is currently performing so long as there are no employees with superior placement rights under Article 13, subsection 2E of this Agreement. Moving expenses for such relocations will not be authorized. Should the Agency receive Voluntary Relocation Incentives (VRI) authority, such incentives will be authorized in accordance with IRS policy.

F. Part-Time and Job-Sharing Opportunities

1. The Employer will offer job sharing and part-time opportunities consistent with Article 22, Section 3 of this Agreement.
2. Employees approved for a job sharing or part-time opportunity will be informed of any loss of benefits consistent with Article 22, subsection 3J of this Agreement.

G. Career Transition Assistance Program (CTAP) and Interagency Career Transition Assistance Plan (ICTAP)

1. (a) CTAP will be administered in accordance with Article 51 of this Agreement.

   (b) Career transition services will be provided in accordance with Article 51, Section 7 of this Agreement.

   (c) When filling a vacancy under CTAP, the Employer will follow the selection order in accordance with Article 51, subsection 38 of this Agreement.

   (d) The Employer agrees to fully brief employees regarding their rights and obligations under CTAP and ICTAP, including, but not limited to, application procedures and notifying the employees in writing of the special selection priority available to them under the ICTAP. Such information must contain guidance to the employee on how to apply for vacancies under the ICTAP, and what documentation is generally required as proof of eligibility.

2. (a) The Employer has determined that, subject to the provisions of Section 12, the Employer will issue a CES, consistent with 5 C.F.R. § 351.807, six (6) months prior to the anticipated off-rolls date.

   (b) Once an employee receives a CES or RIF notice of separation, the employee becomes eligible for outplacement services and selection priority under CTAP as described in Article 51 of this Agreement.

H. Grade and Pay Retention

1. Grade and pay retention will be granted in accordance with applicable law, regulation and this Agreement. For example:

   (a) In accordance with 5 C.F.R. § 536.202, directly impacted employees who voluntarily apply and are selected for a position not more than three (3) grade levels or three (3) grade intervals below their position of record will receive grade and pay retention if the employee otherwise meets all regulatory requirements (e.g., if immediately before being placed in the lower grade, the employee has served for at least fifty-two (52) consecutive weeks in a position(s) at one or more grades higher than the lower grade). Employees who do not meet the regulatory requirements for grade retention will receive pay retention.

   (b) Employees who are selected for positions more than three (3) grade levels or three (3) grade intervals below their position of record will have their salary set using highest previous rate.

2. Within thirty (30) days of the issuance of a CES, the Employer will provide to directly impacted employees, who will be both downgraded and moved from one pay schedule to another, an estimate of their projected rate of pay in writing.

I. Benefits

1. The Employer will invite representatives from the appropriate State Unemployment Offices to share and/or provide information on unemployment insurance with employees who have received a CES or specific RIF notice.

2. The Employer will notify the appropriate unemployment benefits contractor of the upcoming RIF, ensure the separation SF-50s contain accurate information documenting the reasons for separation, and explain the meaning of information on the SF-50 to the contractor.

3. In preparing the SF-50 for employees separated by RIF, the Employer will utilize standard remarks to facilitate the processing of unemployment claims by the service provider.

4. Prior to the effective date of the RIF separation, each employee scheduled for RIF separation will receive a general letter describing the reasons for separation and expressing appreciation for his/her service to the IRS.

   (a) Supervisors may attach a second page to the general letter recommending the separated employee for future employment and educational opportunities;

   (b) As soon as possible, a copy of the general letters will be provided to the appropriate local Chapter for comment.

   (c) The Employer will provide information to employees on the continuation of health and life insurance benefits after separation due to RIF and repayment requirements of any health insurance-related debts.

   (d) The Employer will invite representatives from the Department of Labor to discuss the outplacement services and activities they provide.

J. EAP Services

1. When the Employer issues the RPNs to directly impacted employees, it will include within that issuance information describing the Employee Assistance Program (EAP) and the services available through it. The

Employer will continue to make available to directly impacted employees the services and assistance currently offered through EAP. The Employer will provide each directly impacted employee with the EAP pamphlet.

2. In addition, information regarding EAP services, such as counseling regarding career transition, stress, major life changes, etc., may be obtained by going to http://erc.web.irs.gov and inserting "EAP" in the search box.
3. On the date on which impacted employees receive CES or RIF notices, the Employer will ensure that EAP counseling is available to such employees.

Section 6

RIF Procedures

A. Retention Factors and Retention Registers

1. Competitive Levels will be established in accordance with 5 C.F.R. § 351.403.
2. Prior to the commencement of expedited bargaining, the Employer will provide National NTEU with a copy of the Competitive Level Catalog.
3. Retention Registers will be established pursuant to 5 C.F. R. § 351.501.

B. Credit for Performance

1. In accordance with 5 C.F.R. § 351.504(b)(1), an employee's entitlement to additional service credit for performance shall be based on the employee's three (3) most recent performance ratings of record received during the four (4) year period prior to the cut-off date described immediately below.
2. A cut-off date of sixty (60) days prior to the issuance of the specific RIF notice will be used. Performance appraisals due after that date will not be used for retention purposes.
3. To be creditable for purposes of computing additional service credit, a rating must have been issued to the employee, with all appropriate reviews and signatures, and must also be on record (e.g., the rating is available for use in establishing retention registers).
4. Service credit for employees who do not have three (3) actual annual performance ratings of record received during the four (4) year period prior to the sixty (60) day cut-off date shall be determined as follows:
   (a) An employee who has not received any annual performance rating of record during the 4-year period shall receive credit for performance on the basis of a modal rating pursuant to 5 C.F.R. § 351.504(c)(1). The modal rating shall be based on the most recently completed appraisal period, in the applicable competitive area, prior to the date of the issuance of RIF notices. The definition of a modal rating may be found in the glossary of terms in Exhibit 19-1.
   (b) An employee who has received at least one (1), but fewer than three (3) previous annual performance ratings of record during the 4-year period, shall receive credit for performance pursuant to 5 C.F.R. § 351.504 (c)(2).

C. Release from Competitive Level

1. Pursuant to RIF regulations, employees are released from their competitive level in inverse order of retention standing and are only permitted to bump and/or retreat into other positions within their own competitive area. Employees will be released from their competitive level in accordance with 5 C.F.R. § 351, Subpart F; and will be granted assignment rights (i.e. bump and retreat) in accordance with 5C.F.R. § 351, Subpart G.
2. In accordance with 5 C.F.R. § 351.703, the Agency will assign an employee to a vacant position under 5 C.F.R. §§ 351.201(b) or 351.701 without regard to OPM's standards and requirements for the position if:
   (a) The employee meets any minimum education requirements for the position; and
   (b) The Agency determines that the employee has the capacity, the adaptability, and special skills needed to satisfactorily perform the duties and responsibilities of the position.

D. Exceptions to the Normal Order of Release

1. In unusual situations, the Employer may make exceptions to the normal order of release in accordance with 5 C.F.R. §§351.606, 351.607 and 351.608. The Employer has determined that only the appropriate Division Commissioner, or Executive designee, will be permitted to grant permissive exceptions. When the Employer decides to use an exception of thirty (30) days or more, it will notify the Union and all employees impacted by the exception in accordance with 5 C.F.R. § 351.608(g). The notice will include all reasons for the exception as well as a complete rationale why the employee was so chosen. Employees who disagree with the exception granted by the Employer, because they believe they are better suited for the work and

in a better position on the RIF list, will have five (5) workdays to notify the Employer of their objections and request the work.

2. The Employer will extend an employee's separation date beyond the effective date of the RIF in order to permit the employee to use sick leave and accrued annual leave under the circumstances permitted by Government-wide regulation (5 C.F.R. §§ 351.606 and 351.608) as follows:

   (a) In accordance with 5 C.F.R. § 351.606, an employee may elect to use annual leave to remain on the rolls of the IRS ·past the RIF separation date in order to establish initial eligibility for immediate retirement under 5 U.S.C. § 8336, 8412 or 8414, and/or establish initial eligibility under 5 U.S.C. § 8905 to continue health benefits coverage into retirement.

   (b) In accordance with 5 C.F.R. § 351.608(d), the IRS may make a temporary exception to retain on sick leave a lower standing employee covered by Chapter 63 of title 5, United States Code, who is on approved sick leave on the effective date of the reduction in force, for a period not to exceed the date the employee's sick leave is exhausted. Use of sick leave for this purpose must be in accordance with the requirements of 5 C.F.R. § 630, Subpart D.

E. Sixty (60) Day Notice to Employees

The Employer will give to employees identified for release from a competitive level specific written RIF notice at least sixty (60) full days before the effective date of the release (the notice period begins the day after the employee receives the notice). The notice to each employee shall comply with the requirements of 5 C.F.R. § 351.802.

F. Examination of Records

The Employer shall maintain the current records needed to determine the retention standing of its competing employees. Upon the issuance of employee RIF notices, the Employer will permit subject to the provisions of the Privacy Act, the inspection of its retention registers and related records, as follows;

1. by an employee to the extent that the registers and records have a bearing on a specific action taken, or to be taken, against the employee; and
2. by the Union, consistent with applicable law and regulation. The IRS shall preserve intact all registers and records relating to an employee for at least one (1) year from the date the employee is issued a specific notice.

G. Assistance for Employees with Disabilities

1. Subject to the right to assign work, the Employer will provide assistance as needed to employees with disabilities with the internal job application process.
2. The Employer will inform employees with disabilities of resources available to them to assist in job placement.
3. The Employer will notify local Federal Agencies of the potential pool of qualified applicants with disabilities available for job placement opportunities.
4. The Employer acknowledges its obligation to make reasonable accommodations to qualified disabled employees for the meetings described in this Article, and to provide this agreement, and any other written materials that will be distributed to employees under the terms of this Agreement, in alternate formats to those employees consistent with law, rule and regulation.

H. Reemployment Priority List (RPL)

The Employer shall provide employees with the proper application to establish eligibility under the Department of Treasury's RPL in accordance with 5 C.F.R. § 330, Subpart B, Reemployment Priority List (RPL). In order to be included in the RPL, employees must register by completing any necessary form(s). The employee may submit their application as soon as they receive a specific notice of RIF separation or a CES but no later than the RIF separation date.

1. The RPL gives priority reemployment consideration to current and former competitive service employees separated by a RIF.
2. Copies of the RPL application will be made available to employees.
3. Pursuant to 5 C.F.R. § 330.207, if the Employer has, or will have, no competitive service positions remaining in the local commuting area from which the RPL eligible employee will be separated, the Employer may designate a different local commuting area where there are continuing positions for the RPL eligible employee to exercise placement priority.

Section 7

Records Validation

A. The Employer will provide each employee, who is in a position in a competitive area at or below the highest graded position to be abolished, with a summary notice of their relevant information concerning their own tenure group, length of service, their last three (3) performance ratings

received during the last four (4) years (or an indication of the number of performance appraisals in the employee's record if fewer than three (3) appraisals) and veterans preference used to determine their retention standing.

B. Employees challenging any information contained within the summary notice will have thirty (30) days after receipt of the summary notice to submit evidence to support their challenge. The Employer will consider all information provided by the employee. Employees who have made a request to review their OPFs or EPFs consistent with Article 7 of this Agreement shall be afforded time to review those records before the thirty (30) day time period in which to challenge expires.

C. After updating, new summary notices will be sent to employees.

1. Any remaining dispute, involving the information contained in the summary notice, will be resolved using the dispute resolution process in Section 11 below.

2. The parties will, to the extent feasible, consolidate employees' challenges and submit them to one arbitrator for a telephonic hearing.

D. Subject to the right to assign work, employees will be given a reasonable amount of time, not to exceed one (1) hour, to meet with their Union representatives to review their summary notice and to discuss the accuracy of the data should they decide it is necessary.

E. Stewards will be released in accordance with Article 9 of the National Agreement for this review and consultation process.

Section 8

Communications and RIF Training

A. Copies of all items concerning the RIF about which the Agency served notice on NTEU that are posted on the Intranet by the Agency and that were not previously provided to the Union will be timely provided to NTEU no later than twenty-four (24) hours before the matters are posted.

B. Employees in a competitive area at or below the highest graded position to be abolished will be briefed on RIF procedures, rights, related matters such as CTAP, ICTAP, the RPL and the glossary of terms in Exhibit 19-1 related to a RIF. Employees will also receive a record validation summary notice during the briefings.

1. The CTAP portion of the briefing will be conducted consistent with Article 51, Section 6 of this Agreement and will also cover information on the ICTAP, including application procedures.

2. A question and answer session will be part of the briefings. The Employer will make its best efforts to respond in writing within ten (10) days to remaining unanswered questions.

C. Upon signing any collective bargaining agreement reached as a result of the expedited bargaining process with the Union, the IRS will brief all impacted employees on the agreement. The meetings will be conducted pursuant to Article 8 of this Agreement. At the meetings, the IRS will explain the agreement, and answer all questions. The Agency will make its best efforts to respond in writing within ten (10) days to remaining unanswered questions. Prior to the § 7114 meetings described above, each employee will be provided with a copy of the agreement and any attachments. Subject to workload requirements, employees who are in a work status will be given up to thirty (30) minutes of administrative time at least five (5) workdays prior to the meeting to read the collective bargaining agreement and all attachments. The answers to general questions will be posted on a web site created for the RIF or provided to the Chapter President who represents impacted employees.

D. The local parties are encouraged to discuss whether additional communication strategies are needed for directly impacted employees.

E. Subject to applicable laws, rules, regulations and provisions of this Agreement, the Employer will mail to the home address of each directly impacted employee a package of material prepared for mailing by the Union.

F. Subject to the right to assign work, during the first thirty (30) days of the expedited bargaining process, the Employer will provide training on RIF related matters, including VERA and VSIP if applicable, for four (4) stewards from each impacted Chapter (or six (6) stewards for a campus Chapter) in a format selected by the Employer. Training needs for additional stewards may be negotiated during the expedited negotiation process. The training will include an explanation of RIF procedures and the mitigation strategies, as well as a refresher module on VERA and VSIP, the monetary benefit associated with each, and any rights or benefits relinquished as a condition for accepting a particular option.

G. The Employer acknowledges the obligation to provide written materials that will be distributed to directly impacted employees in alternate formats and to make reasonable accommodations for briefings consistent with law, rule and regulation.

H. Consistent with Article 27, subsection 9A of this Agreement, EAP counselors will be available after each briefing to assist employees.

Section 9

Records and Information

A. Access to records

1. Employees may request and review their OPFs consistent with Article 7 of this Agreement.
2. Upon request to their immediate supervisor, employees will be granted access to review their EPF.
3. Subject to applicable laws, rules and regulations, and upon request, the Employer will provide separated employees with copies of their own medical and/or discipline records.

B. Access to information

1. Employees may request copies of OPM Qualification Standards or review the qualification standards at http://www.opm.gov/ qualifications/ index.asp to assist in updating qualifications.
2. The Employer will provide current information to directly impacted employees regarding the process for requesting a waiver of the Federal Employee Health Benefits (FEHB) five (5) year requirement.

Section 10

Competitive Sourcing

A. The following timeline and obligations will apply to any competitive sourcing initiative for which the Employer gives notice to the Union on or after the effective date of this Agreement. The Employer will provide reasonable advance notice to NTEU when a request for proposals is being issued for a function under study in a competitive sourcing initiative. Upon request, the Union will receive a briefing on the scope of the competitive sourcing study and involvement of bargaining unit employees in the process (e.g., Most Efficient Organization (MEO) Team, etc.) within ten (10) days. Thereafter, the parties will meet to discuss the communications policy for directly impacted employees and the rollout of mitigation strategies not addressed below.

B. At times agreed to by the parties, directly impacted employees will be briefed on the competitive sourcing and RIF processes. The briefings will be conducted pursuant to Article 8 of this Agreement. The Employer will also initiate a records verification process consistent with Section 7 of this Article, for directly impacted employees and for any other employees in the same competitive area as the function being studied who are at or below the highest graded position identified in the function being studied.

C. After the request for proposals is issued, directly impacted employees will be provided Reassignment Preference Notices consistent with Exhibit 19-2, and Outplacement Services consistent with Exhibit 19-3. These rights will terminate once CES or RIF notices are issued; or once management has determined that its early off-rolls targets are met.

D. Once the results of the competition are made public, the Agency will inform the Union of the results. If the Agency determines that a RIF is necessary as a result of the competition, it will provide formal notice of that determination in writing. Subject to applicable non-disclosure provisions in law, at that time the Employer will supply the Union with a copy of the winning bid.

E. The Union may invoke its right to bargain within two (2) workdays from the day on which it receives the written determination that a RIF is necessary. If requested, the Employer will conduct a briefing for the Union within five (5) days. Expedited bargaining will be conducted for a period of (30) thirty days following the date on which the Employer served notice on the Union of its determination that a RIF was necessary. Expedited bargaining may include matters similar to those contained in subsection 4C of this Article.

F. During the thirty (30) day expedited bargaining, the Union may obtain information from the Agency under 5 U.S.C. § 7114(b)(4). If needed, the timeline listed above for expedited bargaining will be modified to allow time for the Employer to give the Union the data and the Union to make appropriate adjustments in its proposals. The time should not be extended more than ten (10) days after the Employer has responded to the Union's initial request.

G. If at the conclusion of the thirty (30) day bargaining period the parties remain at impasse, the parties will employ the services of a third-party neutral who will assist the parties in resolving the impasse or, in the absence of a resolution, issue a recommended finding. If either party is dissatisfied with the Factfinder's recommendation, it may pursue the dispute through the statutory process.

H. The Employer agrees that it will implement the mitigation strategies set forth in subsection 10C above (i.e. Reassignment Preference and Outplacement Services) during the expedited bargaining process as well as any other mitigation strategies agreed to by the parties during the expedited bargaining process. If the Employer has provided these mitigation strategies and the impasse is not resolved by the time CES letters/ RIF Notices are to be issued to employees (six (6) months in advance of the off-rolls date), the

Employer may move forward with the RIF. In no circumstances will the Employer delay the issuance of CES letters to employees prior to the effective date of the RIF.

I. Unless otherwise agreed to by the parties during the expedited bargaining process, and subject to approval by OPM, the Agency will open a VERA/VSIP window after it issues CES/RIF notices six (6) months in advance of the off-rolls date. The window will remain open for a minimum of twenty-one (21) days. Only those employees receiving CES/RIF notices will be eligible to participate. Job swaps to obtain VERA/VSIP may occur during this open window. The requirements, conditions and qualifications for buyouts via job swaps will be subject to the provisions contained in subsections 5B and SC, as well as the policies stated in Exhibit 19-4.

Section 11

Dispute Resolution

A. Disputes Prior to Separation

1. Any dispute arising under Article 19 will be waived to the third step of the grievance process under Article 41, Section 7 of this Agreement.
2. Any dispute not resolved within the time frames for the third step of the grievance process may be appealed to arbitration in accordance with Article 41, subsection 9B of this Agreement.

B. Appeals of RIF Actions

Appeals of RIF actions will be subject to the negotiated grievance procedure.

Section 12

Exceptions

A. If the Employer determines that a RIF is necessary due to a critical budget shortfall, and it cannot meet the time frames set forth herein, those time frames may be adjusted to meet the needs of the IRS. The IRS will pursue all other practicable methods of cost cutting in order to avoid a RIF under these circumstances. The Employer will notify the Union as soon as it determines the need to conduct a RIF. Such notice shall meet specificity requirements of law. At that time, the Employer shall:

1. immediately meet with the Union to arrange an expedited bargaining schedule;
2. respond to information requests made by the Union in accordance with 5 U.S.C. § 7114; and
3. immediately conduct a mock RIF or simulation as appropriate to identify directly impacted employees.

B. If the Employer has implemented as many of the mitigation strategies set forth herein as feasible, then neither the expedited negotiations nor information requests from the Union will delay the effective date of the RIF. Nothing in this Section prohibits the IRS from exercising its rights pursuant to 5 U.S.C. § 7106(a)(2)(D) to take whatever action may be necessary to carry out the Agency's mission during emergencies.

Article 20 | Priority Placement Plan

Section 1

Overview

A. The Employer will make every effort to avoid the demotion of an employee when it is without cause and not at the employee's request. However, when a demotion such as this is inevitable, this Article covers those situations where employees qualify for grade/pay retention.

B. This Article will govern the administration of the Internal Revenue Service Priority Placement Program (IRSPPP).

Section 2

Program Administration

A. The Employer will designate a Priority Placement Program Coordinator for each commuting area and will provide the Union the name and office location of the designated coordinator.

B. The Union will be sent appropriate information on this program.

Section 3

Employee Eligibility

A. Bargaining unit employees who are involuntarily demoted during the term of this Agreement as a result of reduction in force (RIF) or reclassification of position to a lower grade, or who have declined an offer of transfer with the function to a location outside of the commuting area, and who otherwise meet the conditions of eligibility for grade/pay retention as outlined in 5 C.F.R. § 536 are eligible for and must participate in the Priority Placement Program. Employees eligible for, or participating in, the program on the effective date of this Agreement will retain their eligibility.

B. Employees who are granted grade retention as a result of the Employer's use of the provisions outlined in 5 C.F.R. § 536.202 will be enrolled in the IRSPPP only for the duration of the grade retention period (two (2) years).

C. Employees who are offered grade retention based on subsection 3B and who take a voluntary change to lower grade not more than three (3) grades or three (3) grade intervals below their current grade will be granted grade retention and placed in the IRSPPP for the two (2) year period of grade retention. Consistent with 5 C.F.R. §§ 536.207 and 536.208, employees who are eligible for grade retention, but elect to waive grade retention, are not eligible for pay retention. Consistent with 5 C.F.R. §§ 536.301(a)(2) and 536.203(c), employees who do not meet the eligibility requirements for grade retention will be provided pay retention, but will not be eligible for enrollment in the IRSPPP.

D. Employees become eligible for the program on the effective dates shown on their SF-50; the servicing personnel office will provide official notice (Employee Notice of Eligibility and Standard Form 50) that the employee meets the eligibility requirements for grade/pay retention.

E. The Employer will furnish a copy of the Notification of Eligibility and any follow-up notice to the Union; the SF-50 will not be furnished to the Union. Program eligibility is terminated when the employee transfers to another agency, resigns, receives a "reasonable offer," or otherwise loses eligibility for grade and pay retention, as specified in 5 C.F.R. §§ 536.207 and 536.208. Consistent with 5 C.F.R. § 536.104, a "reasonable offer" must meet the following conditions:

1. The offered position is equal to or higher than the retained grade.
2. The offered position must result in a rate of basic pay equal to the rate to which the employee is or would be entitled under the pay retention provisions.
3. The offer must be in writing and must include an official position description of the offered position.
4. The offer must inform the employee that entitlement to grade or pay retention will terminate if the offer is declined and that the employee may appeal the reasonableness of the offer as provided in 5 C.F.R. § 536.402.
5. The offered position must be of equal or greater tenure than the employee's position before the action resulting in the grade or pay retention entitlement.
6. The offered position must be full time, unless the employee's position immediately before the action resulting in the entitlement to grade or pay retention was less than full-time in which case the offered position must have a work schedule providing for no fewer hours of work per week or per pay period than the position held before the action; and
7. The offered position must be in the same commuting area as the employee's position immediately before the offer, unless the employee is subject to a mobility agreement or a published agency policy that requires employee mobility.

F. Acceptance of a position at an intervening grade will not terminate an employee's eligibility to continue in the program unless the position is one in an established career ladder with a full performance level equal to the grade of the position from which demoted.

Section 4

Employee Registration

A. Each eligible employee must complete Section 1 of the Employee Registration Form (Form 6264). This form along with a current application as prescribed by the Employer should be provided to the Priority Placement Program Coordinator no later than ten (10) workdays following notification of eligibility. In the event an eligible employee does not complete the registration form within ten (10) workdays, a follow-up notice will be sent to the employee.

B. The Employer will record all information furnished by the employee on the registration form.

C. Employees may submit additional information to the Priority Placement Program Coordinator which may aid in making qualification determinations.

Section 5

Determining Appropriate Vacancies for Priority Placement Referral

A. Employees enrolled in the Priority Placement Program will receive priority placement referral for vacancies within the established area of consideration for which they are minimally qualified and which are at the same or an intervening grade/rate of pay as the position from which demoted. The vacancy need not be in the same classification series as the employee's former position.

B. The area of consideration for priority placement referral will be the commuting area.

C. Employees enrolled in the Priority Placement Program will receive consideration for career ladder vacancies within the established area of consideration for which they are minimally qualified and which have a full performance level at the same or intervening grade as that from which demoted. Placement within the career ladder will be at the highest grade level within

the career ladder for which the employee meets minimum qualification requirements.

D. Promotions of employees within a career ladder or other career promotions which are made as an exception to competitive procedures and do not create an additional vacancy are exempted from the Priority Placement Program provisions.

E. A master list of appropriate positions for referral of program registrants will be given to the Union on a weekly basis unless there are no changes in the list from the prior week(s). The list will include title, series, and grade of the position, and (in the case of appropriate career ladder positions) must include the range of grades for which eligible candidates are registered. The Union shall also be given, monthly, a list of employees placed pursuant to the program.

F. Whenever a position is certified as having no eligible employees registered in the program, and announced as a legitimate vacancy, competitive procedures may proceed even though an updated master list contains the vacancy as appropriate for priority placement referral.

Section 6

Referral of Candidates

A. Whenever an appropriate bargaining unit vacancy is identified, a selection certificate will be prepared, listing eligible registrants in IRS Enter on Duty (EOD) date order beginning with the most senior employee (earliest IRS EOD) if more than one (1) employee is registered for a particular vacancy. The employee's application and certification of fully successful performance in the employee's present position will be forwarded with the selection certificate to the selecting official.

B. Qualified registrants will be referred to the selecting official in accordance with the priority selection order in Article 13, subsection 2E. A record of the referral and the result must be maintained and documented on the Employee Registration Form.

C. In the event there are qualified non-bargaining unit registrants as well as qualified bargaining unit registrants for any given bargaining unit "appropriate vacancy," bargaining unit employees will be referred to the selecting official before any non-bargaining unit employees are considered.

D. If more than one (1) employee is referred on a selection certificate for priority placement, the selecting official will select in IRS EOD order beginning with the most senior (earliest IRS EOD) qualified employee on the selection certificate, subject to subsection 6E below.

E. Non-selection from a priority placement referral selection certificate should take place only when based upon careful evaluation of the information specified in subsection 6A, above, the selecting official determines that the employee(s) would be unable to satisfactorily perform the duties of a position after a reasonable period of orientation. Non-selected employees shall receive a written explanation of the reasons for their non-selection.

F. A priority placement employee will have five (5) workdays to accept or reject a "reasonable offer" as defined in subsection 3E above.

G. Employees registered in the Priority Placement Program will be given first consideration over other candidates for training and developmental programs where it is needed to qualify employees for another position. Therefore, when the priority placement candidate is eligible to participate and there are positions available in the training or development program after the placement of all those who are mandated to attend because of job requirements, the priority placement candidate will be considered first for participation.

Article 21 | Retirement

Section 1

Retirement Counseling

A. At any time during their employment with the IRS, employees may obtain personal retirement information through the Employee Resource Center (ERC) under "My Profile." The Employee Benefits Information System (EBIS) and the HCO webpage also provide retirement information. Employees may also request time for supplemental retirement counseling pursuant to Article 36, Section 12 of this Agreement.

B. The Employer will provide a retirement planning program to employees who are within ten (10) years of retirement. The program will consist of:

1. Making available to employees an opportunity to participate in an Agency-provided electronic self-study retirement seminar at the time of the employee's election, subject to staffing and workload;
2. Receiving individualized, interactive, general retirement counseling from a Retirement Specialist within five (5) days of making a request.

Employees will be granted administrative leave to participate in this program once during the ten (10) year period. Employees may also attend additional

retirement planning programs on earned annual leave, credit hours, compensatory time, or with approved administrative time in accordance with Article 36, Section 11. Supplemental information materials are available from sources such as the OPM web site.

Section 2

Retirement Eligibility

A. General retirement eligibility rules (FERS and CSRS), as well as eligibility rules for deferred, discontinued service and disability retirement, may be found in Exhibit 21-1. The Employer will include more detailed retirement eligibility rules in the Employee Resource Guide on the ERC website.

B. Employees who separate voluntarily or involuntarily (except by retirement) will be informed by the Employer as to their rights to file for disability retirement.

Section 3

Withdrawal of Retirement Application

A. An employee may request to withdraw a retirement application at any time prior to its effective date, provided the withdrawal is communicated to the Employer in writing. The Employer may deny the withdrawal request before its effective date only for legitimate reasons including, but not limited to, administrative disruption or the hiring of a replacement or a valid commitment to hire a replacement. Avoidance of an adverse action proceeding is not a legitimate reason to deny the withdrawal. The denial and the reasons for the denial will be communicated to the employee.

B. If the Employer has committed to hire or has hired a replacement, the Employer will consider granting the withdrawal of the retirement application if a position in the employee's same grade and series, including any special skills (if applicable), and commuting area becomes vacant prior to the effective date.

Section 4

Thrift Savings Plan

For new employees desiring financial information relating to the Thrift Savings Plan (TSP) or the Federal Retirement Thrift Investment Board (FRTIB) that administers the TSP, the Employer will provide educational materials and the link to the TSP website. The Employer will provide financial information relating to the TSP during new employee orientation sessions.

Section 5

When a bargaining unit employee requests an application for retirement from the Agency, the employee will be supplied with the following, as long as it is provided to the designated Employer location by NTEU:

- Letter from NTEU
- NTEU Retiree Flyer
- OPM Dues Withholding Authorization Form
- NTEU Cash Dues Application
- Other NTEU Information

At the end of each quarter, the Employer will provide the Union with a count in each distributing location, of the employees to whom these packages are distributed. In addition, the distributing locations will notify NTEU if supplies of the NTEU packages are needed at the distributing locations.

Article 22 | Work Schedules

Preamble

A. In recognition of the need to balance employees' legal and contractual rights and interests with the effective and efficient accomplishment of the Employer's mission, and in recognition of the Employer's use of differing appointments and work schedules, the parties agree to the following definitions and procedures.

B. Long-term employment opportunities will enhance the goals of mission accomplishment and employee interests. However, the interest of effective and efficient accomplishment of mission will be paramount.

Section 1

Definitions

For purposes of this Article, "tour of duty" means the hours of a day and the days of an administrative workweek that constitute an employee's regularly scheduled administrative workweek.

Section 2

Seasonal Employment

A. In accordance with 5 C.F.R. § 340 Subpart D, seasonal employment is annually recurring periods of employment totaling less than twelve (12) months a calendar year in which seasonal employees are periodically placed in non-pay status. The use of seasonal employees is

appropriate when the work recurs predictably from year to year.

B. Seasonal employees may work full time, part-time or intermittent (unscheduled) work schedules, in accordance with their established conditions of employment.

C. 1. Seasonal employees may be scheduled to work one (1) or more seasons during a calendar year (a season is defined as not less than one (1) full administrative workweek).

2. Seasons should, to the maximum extent possible, be established in such a manner as to be reflective of the position to which the employee is assigned and identify the potential duration of work and the months in which work opportunities will most likely occur.

3. The identification of clearly defined seasons is intended to enable employees to have a reasonably clear idea of how much work they can expect during the year.

D. 1. A seasonal employee under a career/career conditional appointment is covered by the Civil Service Retirement System or the Federal Employees Retirement System.

2. A seasonal employee who is expected to work the minimum number of hours sufficient to meet regulatory requirements will be certified as eligible for health and life insurance coverage in accordance with applicable statutes and regulations. Currently, seasonal employees who are expected to work 130 hours per month or more for at least 90 days are eligible to enroll in an FEHB plan. In addition, intermittent and temporary employees who meet regulatory requirements (they are expected to work 130 hours per month or more for at least ninety (90) days) will be certified as eligible for health insurance. Seasonal employees who are expected to work at least six (6) months per year are eligible for life insurance coverage.

3. A seasonal employee earns sick and annual leave during the time in pay status and up to eighty (80) hours in non-pay status each year in accordance with applicable statutes, regulations and the appropriate Articles of this Agreement.

E. Seasonal employees will receive an employment agreement in accordance with 5 C.F.R. §§ 340.402(b) and 340.402(c) which will:

1. clearly define the position to which the employee is assigned;

2. define the season, determined by the Employer in accordance with 5 C.F.R. § 340.402(b), to the maximum extent possible, such that there is no more than a two (2) month difference between the minimum and the maximum time an employee may work.

3. identify the months in which work opportunities will most likely occur, including any projected releases during those months;

4. explain that the length of time an employee is in pay status is determined by the nature of the work assigned to the employee and the employee's standing on the release and recall list established under Article 14 of this Agreement;

5. explain that the employee may be called for assignment of work outside the identified season and for other assignments consistent with law, regulations and the provisions of this Agreement for such assignments;

6. explain that life and health insurance benefits accruing to the employee are linked to the work schedule assigned and the duration of work achieved pursuant to Article 27, Section 11 of this Agreement; and

7. explain that unemployment compensation benefits will accrue to the employee according to applicable State law.

F. The Employer may be required to use RIF or adverse action procedures, consistent with 5 C.F.R. §§ 351 or 752 respectively, where seasonal employees are not assigned sufficient work to fulfill the minimum work requirement of their season as projected in their seasonal work agreement.

G. Prior to assigning a seasonal employee to work outside the identified season in his or her seasonal work agreement, the Employer will follow the procedures in Article 14, subsections 3A and 3C of this Agreement. The Employer has determined that if a replacement possessing the necessary skills is available and willing to work, an employee who volunteers to be released will be placed in non-work status or an employee who turns down a request for recall will remain in non-work status. The Employer will issue an amended seasonal agreement to an employee assigned work outside the identified season in his or her seasonal work agreement. Copies of amended seasonal agreements will be provided to the appropriate Chapter upon request.

H. 1. The Employer has determined that, to the maximum extent possible, and in an effort to maintain health insurance eligibility for as many seasonal employees as possible, it will assign seasonal employees who would otherwise be subject to release, and who may otherwise lose their health insurance eligibility, to other work within the Division for which they meet the minimum qualification requirements.

For seasonal and intermittent employees who do not meet the minimum qualification requirements of a particular position, but are capable of doing the work, the Employer will waive the minimum qualification requirements for such positions. The waiver of minimum qualification requirements may not include any positive education requirements. None of the foregoing is intended to displace any on-roll employees or delay the recall of any other employees.

2. The Employer will consider assigning seasonal employees, otherwise subject to release, to other work within the Division, where feasible in accordance with the procedures of this Agreement.
3. Acceptance of such offers will not affect the employee's entitlements under Article 14 of this Agreement or under the established conditions of employment as set forth in the employee's employment agreement.
4. Consistent with its right to assign work, the Employer will allow seasonal employees the right to use accumulated annual leave in an effort to extend their time in work status for purposes of maintaining health insurance eligibility.

I. The Employer has determined that once a seasonal employee works over ten (10) months in a calendar year, the Employer will review the position to determine if the seasonal work schedule is appropriate for the position in the future. If not, the Employer will convert the seasonal position to a year-round position, not subject to release and recall, consistent with the terms of this Agreement and applicable law and regulation.

J. 1. The Employer will notify National NTEU pursuant to Article 47 and bargain to the extent required by law, if requested, when the Employer decides to change seasonal work agreements for a group (or groups) of employees and:

2. the projected range of months in work status is changed such that it is shortened by more than two (2) months (e.g., from seven (7) to nine (9) months to four (4) to six (6) months) from one year to the next; or
3. the range of months in work status is shortened from six (6) months or more per year to less than four (4) months per year (e.g., from four (4) to six (6) months to three (3) to five (5) months) and health insurance eligibility is jeopardized.
4. The last seasonal work agreement issued to employees, excluding any subsequent temporary extensions, will be used for the purposes of calculating the change in the range of months in subsection 2J1 above.
5. Any bargaining may not delay the issuance of new seasonal work agreements and will be conducted consistent with Article 47, Section 6 of this Agreement.
6. All agreements reached, as a result of the bargaining, will be subject to retroactive implementation if not completed ahead of the issuance of new seasonal work agreements.

K. When the Employer decides that the season of a group of employees must be extended, or a second season is needed, and employees are directed to work, the Employer will inform the impacted Chapter(s) as far in advance as practicable and discuss, but not negotiate, the need for the extended season or second season.

Section 3

Part-Time and Job Sharing Opportunities

A. In accordance with 5 C.F.R. § 340.202, to be considered part-time for purposes of this Section an employee must have a regularly scheduled tour of duty, set in advance, of at least sixteen (16) hours but not more than thirty-two (32) hours in each administrative workweek except as provided in subsection 3D2 below.

B. 1. It is the intention of the Employer to make part-time and job sharing opportunities available to the maximum extent possible, consistent with the Employer's mission requirements, for positions through GS-15. Accordingly, the Employer has determined that employee requests for part-time employment and job sharing shall be granted, absent just cause demonstrated by the Employer.

2. The Employer recognizes that part-time career employment and job sharing are particularly appropriate for the following classes of employees:

(a) older employees seeking a gradual transition into retirement;

(b) disabled individuals and others who require a reduced workweek;

(c) parents who must balance family responsibilities with the need for additional income; and

(d) students who must finance their own education and training.

C. Denials of requests for any part-time employment or from any employees to share a position will be discussed with the employee and, upon request,

the employee will be provided with a written statement with the specific reasons for the denial.

D. Except as provided in the Federal Employees Part-Time Career Employment Act of 1978 (PTCA), and subsection 3E below:

1. the tour of duty for a PTCA employee will be no less than sixteen (16) and no more than thirty-two (32) hours per week;
2. the tour of duty for a PTCA employee on an alternative work schedule may be set on the basis of thirty-two (32) to sixty-four (64) hours per pay period, but must include at least one (1) hour in each administrative workweek; and
3. a PTCA employee's tour of duty will be documented on an SF-50, Notification of Personnel Action.

E. An increase of a PTCA employee's tour of duty above thirty-two (32) hours per week or sixty-four (64) hours per pay period is not permitted for more than two (2) consecutive pay periods.

F. 1. In accordance with 5 U.S.C. § 3403(a), the Employer will not abolish any position occupied by an employee in order to make the duties of such a position available to be performed on a part-time or job sharing basis.

2. Subsection 3F1, above, does not preclude the Employer from permitting a full time employee from voluntarily changing to a part-time work schedule.

G. In accordance with 5 U.S.C. § 3403(b), any person who is employed on a full time basis shall not be required to accept part-time employment as a condition of continued employment.

H. A part-time employee receives a full year of service credit for each calendar year worked regardless of tour of duty) for the purpose of computing service for retention, retirement, career tenure, completion of probationary period, within-grade increases and leave accrual rate.

I. A part-time employee is relieved from duty without charge to leave on the designated or "in lieu of" holidays of full time employees.

J. Before an employee is assigned to a part-time or job sharing position, the Employer will brief the employee on the impact of this assignment on the following: retirement, RIF, health and life insurance, promotion, and step increases.

K. An employee's work schedule/tour of duty is not a merit factor and shall not be considered in connection with any promotion action.

Section 4

Intermittent Employment

A. For purposes of this Section, intermittent employment means other than full time employment in which the employee serves under an Excepted or Competitive Service appointment without a regularly scheduled tour of duty.

B. 1. An intermittent work schedule is appropriate when the nature of the work is sporadic and unpredictable so that a tour of duty cannot be regularly scheduled in advance.

2. An intermittent work schedule is not appropriate when the nature of the work is such that a regularly scheduled tour of duty can be established in advance and the tour identifies specific work periods during each administrative workweek for a period of more than two (2) consecutive pay periods. In such cases, the employee's work schedule will be changed from intermittent to part-time or full time, in the case of a forty (40) hour per week schedule, and the change will be documented on an SF-50, Notification of Personnel Action.

C. Once during the first year of this Agreement, either party may request to negotiate at the national level over a process for the recall and release of bargaining unit Career or Career-Conditional employees on intermittent work schedules.

Section 5

Information Sharing

A. At campuses and call sites, the Employer will notify the impacted Union Chapters in advance of each planning period (January-June, July-September, October- December) of the planned mix of work schedules by Department/Operation.

B. The impacted Chapters may comment on such plans and offer suggested alternatives including those which would enhance long-term employment or create multi-position jobs.

C. The impacted Chapters may also request to engage in discussions, but not negotiate, at the Department/Operation level on creating opportunities for more seasonal employees to be certified for health insurance coverage.

Article 23 | Hours of Work

Section 1

The terms, provisions and definitions found in this Article and the accompanying Exhibits are intended to be read in conjunction with the Federal Employees

Flexible and Compressed Work Schedules Act (the "Act"), 5 U.S.C. § 6120, et seq., and may not be interpreted to conflict with the requirements of the Act.

Section 2

The present administrative workweek begins at 12:01 A.M. Sunday and ends at 12:00 midnight Saturday, and the current basic workweek and normal tour of duty within the administrative workweek is five (5), eight (8) hour workdays. Prior to implementing a change in any regularly scheduled workweek, the Employer will notify the Union as far in advance as possible.

Section 3

Alternative Work Schedule (AWS) Program

Sections 3 through 8 of Article 23 encompass the parameters and requirements of the AWS program. A glossary of terms related to AWS may be found in Exhibit 23-5 to this Article.

A. Purpose

The Parties recognize that the use of AWS and the staggered work schedule has the potential to improve productivity and morale and provide greater service to the public. The AWS program is designed to provide employees with more flexibility in their work lives, the ability to balance work and life responsibilities and to improve employee satisfaction and retention. At the same time, the AWS program is designed to ensure the delivery of a high level of customer service and the accomplishment of the mission of the IRS. Participation in the AWS program is voluntary. In addition, the Parties recognize that not all AWS and the staggered work schedule may be appropriate for certain positions or organizational segments because of the nature of the work performed.

B. Authorized Flexible and Compressed Work Schedules

Subject to the provisions of this Article and applicable laws and regulations, the following flexible and compressed work schedules are authorized under the IRS AWS program:

1. Flexitour with Credit Hours flexible work schedule;
2. Gliding flexible work schedule;
3. Maxiflex flexible work schedule;
4. 5/4-9 compressed work schedule; and
5. 4/10 compressed work schedule.

C. Staggered Work Schedule

Subject to the provisions of this Article and applicable laws and regulations, a staggered work schedule is also authorized under this Article and will be administered in accordance with the terms of this Article.

Section 4

AWS Groupings

A. Coverage by Grouping

All bargaining unit employees, participating in the AWS program, are covered by the applicable terms and conditions of this Article. Furthermore, bargaining unit employees in specific groupings are subject to additional AWS exclusions and limitations that are provided in Exhibits 23-1 through 23-4.

1. The four (4) AWS groupings are listed in Exhibits 23-1 through 23-4 to this Article and contain AWS, start and stop times, core hours and flexible time bands available in each AWS grouping.
2. The AWS groupings are as follows:
   (a) AWS Grouping 1 covers all employees in campus and remote locations in SB/SE Campus Compliance, W&I Campus Compliance, Accounts Management, Submission Processing Correspondence Production Services and the National Distribution Center in Media and Publications (refer to Exhibit 23-1).
   (b) AWS Grouping 2 covers all non-campus public contact employees in W&I Field Assistance, LB&I and SB/SE Tax Compliance Officers and support staff for Tax Compliance Officers (refer to Exhibit 23-2).
   (c) AWS Grouping 3 covers all IT employees (refer to Exhibit 23-3).
   (d) AWS Grouping 4 covers all TAS employees (refer to Exhibit 23-4).

B. General Coverage

Employees not covered by an AWS grouping may apply for Flexitour with credit hours, Gliding and Maxiflex flexible work schedules, and 5/4-9 and 4/10 compressed work schedules subject to the following:

1. A basic work week as defined in Section 1 of this Article
2. For flexible work schedules, a flexible time band between 6:00 a.m. and 8:30 p.m., with core hours from 9:30 a.m. to 2:30 p.m. and flexible start times every fifteen (15) minutes.
3. With the exception of non-core days on a Maxiflex schedule, employees must be present for core hours each workday.
4. For compressed work schedules, start times are every fifteen (15) minutes by shift.
5. Shifts are generally defined as follows:

(a) Day Shift – Start and stop times between 6:00 a.m. and 6:00 p.m.

(b) Swing Shift – A combination of day shift and night shift hours, with start and stop times available on the swing shift as established by the Employer.

(c) Night Shift – Start and stop times between 6:00 p.m. and 6:00 a.m.

Section 5

Types of Work Schedules

A. Flexitour with Credit Hours Flexible Work Schedule

Flexitour with credit hours is a flexible work schedule that includes a basic work requirement of five (5) workdays of eight (8) hours each in each administrative workweek of the biweekly pay period. Employees working Flexitour work schedules may select start and stop times within established flexible time bands but must be present during the hours and days of the administrative workweek designated as core hours. Start and stop times must be selected in advance.

1. Earning Credit Hours

(a) An employee may, with prior approval by the Employer, work additional time to earn credit hours at a POD, a Telework site or any other location approved by the Employer. The employee's request to work credit hours will be approved if management determines that appropriate work is assigned, necessary, and available, and if it determines that the performance of such work at the time requested is not rendered inappropriate based on logistical, safety and/or other factors such as availability of seating, security, utilities or supervision. Management's determination to grant or deny an employee's request to work credit hours will be communicated in writing or by e-mail, prior to the time of the credit hours requested and will state the reason for any denial.

(b) Whenever deemed appropriate by the Employer, a written understanding between an employee and his or her supervisor, defining circumstances when working credit hours are appropriate, will constitute prior approval under this subsection. For example, a manager and employee may agree that the employee may work credit hours whenever a field visit extends past the TOD of the employee.

(c) Other than employees on Maxiflex schedules, employees will be allowed to earn a maximum of three (3) credit hours per regularly scheduled workday and up to ten (10) credit hours on regular non-workdays (e.g., Saturday and Sunday for a Monday to Friday workweek). Subject to prior approval by the Employer and established flexible time bands, credit hours may be earned at the beginning of the shift, the end of shift, or split between the beginning and end of the shift.

(d) If approved, credit hours must be earned within flexible time bands, (e.g., an employee may earn one at the end of the workday and two more later that day at a site approved by the supervisor). If approved by the Employer, and when necessary, the applicable flexible time band will be temporarily extended to permit the earning of credit hours.

(e) Credit hours will be earned and used in fifteen (15) minute increments.

(f) A maximum of twenty-four (24) credit hours may be carried forward from pay period to pay period, for full-time employees. In accordance with law, part-time employees may carry forward a maximum of one-fourth (1/4) of the hours in the employee's biweekly workweek

(g) Credit hours may not be earned solely for travel. However, employees who elect to perform work outside of the basic workweek while in travel status may earn credit hours with prior managerial approval in accordance with this Section.

(h) Consistent with its rights under Article 3, Section 1 of this Agreement, management has the right to require employees to complete mandatory training during an employee's tour of duty. Credit hours may be earned for mandatory training in accordance with Article 23, Section 5.

2. Using Credit Hours

(a) The credit hours earned may be used at the election of the employee, and with prior approval by the Employer, to vary the length of a workday or workweek. Supervisors shall make reasonable efforts to grant employee requests for using credit hours consistent with workload and staffing needs. Upon request by the employee, the Employer will provide a written explanation for denying the use of credit hours within two (2) workdays.

(b) Credit hours must be earned prior to being used. A credit hour may not be used on the same day that it is earned. However, employees who have banked credit hours may use banked credit hours on the same day that other credit hours are earned. Additionally, credit hours may be used in place of or in combination with other types of leave if the use of credit hours or the other types of leave is approved in advance by the Employer.

(c) In cases where an employee has worked approved credit hours before his or her normal tour of duty and has subsequently been released on administrative leave due to the office closing during that day, the credit hours will be preserved.

(d) Pursuant to 5 U.S.C. § 6126, in the event that an employee leaves the Department of the Treasury or is no longer assigned to a work schedule that allows credit hours, the Employer will compensate the employee for any unused credit hours.

B. Gliding Flexible Work Schedule

1. A Gliding work schedule is a type of flexible work schedule in which a full-time employee:

(a) Must meet a basic work requirement of eight (8) hours a day and forty (40) hours in each week and eighty (80) hours in a bi-weekly pay period;

(b) Must be present during the hours designated as core hours by the Employer;

(c) Without prior notice, may change start and stop times daily within the established flexible time bands. Employees on a gliding schedule must notify their supervisor of their start time either prior to the start of their tour of duty or within fifteen (15) minutes after they have commenced working. Such notice may be communicated electronically (via email, telephone or Outlook calendar) or in person. Employees may also provide notice in advance of their start time for the entire week through the Outlook calendar. Where the local parties have established a notification method for employees on a gliding schedule that differs from the methods set forth in this Section, the local method of notice may continue only upon the mutual agreement of the local parties. If the local parties do not agree, such a notification method is terminated;

(d) May earn and use credit hours consistent with subsections 5A1 and 5A2 above; and

2. (a) If the office or post of duty (POD) opens late on account of inclement weather or some other emergency situation, the start time for day shift employees on a gliding work schedule will be 7:30 a.m. unless the employee and his/ her supervisor agree to a different start time. Any such agreement will be memorialized in writing (e.g. email or letter).

(b) For voting purposes as described in Article 36, Section 2, employees on a gliding schedule will notify their managers at least twenty-four (24) hours in advance of the actual voting day as to what their start time will be on the voting day.

C. Maxiflex Flexible Work Schedule

Maxiflex is a type of flexible work schedule that contains required core hours on less than ten (10) workdays within a biweekly pay period. A full-time employee has a basic work requirement of eighty (80) hours in a biweekly pay period. Employees may vary the number of hours worked on a given workday or the number of hours each week to equal eighty (80) hours in a biweekly pay period. Once established, an employee's Maxiflex schedule is fixed and will continue unless changed consistent with Section 6 below.

Approved Maxiflex schedules:

1. Must meet the basic work requirement (reflect eighty (80) hours) per biweekly pay period (excluding credit hours);
2. Are limited to a maximum of ten (10) hours per day toward meeting the basic work requirement;
3. However, in addition to their TOD, an employee may work up to two (2) additional credit hours with prior supervisory approval;
4. Must have start and stop times consistent with the provisions of this Article;
5. May vary arrival and departure work times during established flexible time bands consistent with the duties and requirements of the position;
6. Must reflect the core hours plus the flexible time bands to be worked each core workday;
7. Require employees to schedule and work the core hours on at least eight (8) of the ten (10) workdays in each biweekly pay period;
8. Are limited to a maximum of two (2) non-core workdays each biweekly pay period;
9. May only have flexible hours on the non-core days consistent with the assigned shift for the purpose of earning credit hours;

10. Permit employees to earn a maximum of ten (10) credit hours, with prior approval from the Employer, on their non-core days within the established flexible time bands;
11. Employees on a Maxiflex work schedule may use credit hours consistent with subsection 5A2 above; and
12. Allow for eight (8) hours of pay on a holiday regardless of the number of hours in the employee's scheduled TOD on that day, pursuant to 5 U.S.C. § 6124.

D. 5/4-9 Compressed Work Schedule

"5/4-9" is a compressed work schedule that includes eight (8) workdays of nine (9) hours each, one (1) workday of eight (8) hours and one (1) non-workday within the biweekly pay period.

E. 4/10 Compressed Work Schedule

"4/10" is a compressed work schedule that includes four (4) workdays of ten (10) hours each in each administrative workweek of the biweekly pay period.

F. Staggered Work Schedule

A staggered work schedule is a work schedule in which a full-time employee:

1. Must be assigned to a straight eight (8) work schedule with a basic work requirement of eight (8) hours a day over five (5) workdays and forty (40) hours in each week and eighty (80) hours in a biweekly pay period;
2. May have different start times each day that are pre-set in advance;
3. Once selected and approved, an employee's start and stop times will continue and may be changed consistent with Section 6 below; and
4. May not earn or use credit hours.

Section 6

AWS Program Participation

A. Eligibility

1. In order to participate in AWS, part-time and full-time employees must be fully successful or higher on their most recent annual appraisal (annual rating of record). For the purposes of this provision, an employee without a rating of record will be considered as fully successful.
2. New employees or employees moving to a new position, with different duties and training requirements, must successfully complete initial formal training prior to becoming eligible for AWS. However, once initial formal training is successfully completed, and if not prevented by the schedule for on-the-job instruction (OJI), the employee may begin an AWS if requested and approved by the Employer.

B. Requests for a New or Modified AWS

Employees may request AWS and/or a change in start time at any time by submitting the form found in Exhibit 23-6 to this Agreement to their supervisor. The form will also allow employees to list prioritized choices if their first choice is not available. Forms will be processed in accordance with AWS Exhibits 23-1 through 23-4.

1. Employees Covered by the AWS Groupings Exhibits 23-1 through 23-4. The Employer will maintain a list of employees interested in AWS and/or change in start time and add employees to the list as the form in Exhibit 23-6 is received.
   (a) The Employer will periodically fill vacant and available AWS slots and consider requests for changes to start times from a consolidated list of interested employees consistent with the procedures in Exhibits 23-1 through 23-4 and subsection 6C below. For positions covered in Exhibit 23-1, requests to fill a vacant and available AWS slot will be considered outside the semi-annual process. The decision of whether to grant the request will be based upon management's consideration of the criteria set forth in Exhibit 23-1, subsections 6 A-E. However, denial of requests that are made outside of the semi-annual period may not be grieved.
   (b) Upon request, the Employer will provide a listing of available schedules to impacted Chapters.
   (c) In the case of too many requests for a vacant and available AWS and/or start times, the tie will be broken first by IRS EOD, second by SCD and third by comparing the last four (4) digits of the tied employees' social security numbers. In odd numbered years, employees with the lowest number will receive the AWS. The opposite will hold true in even numbered years.
   (d) Employees will be informed as soon as practicable, but not later than two (2) pay periods of consideration for a vacant and available AWS and/or change in start time if their request is approved or disapproved.
2. All Other Employees

   Employees covered by subsection 4B, above, will be considered for vacant and available AWS and/ or changes to start times on an

ongoing basis consistent with subsection 6C below. Employees will be informed as soon as practicable, but no later than two (2) pay periods of receipt of the application form in Exhibit 23-6 for a vacant and available AWS and/or change in start time if their request is approved or disapproved.

C. Approval of a New or Modified AWS

1. For any compressed or flexible work schedule under this Agreement, an employee's work schedule request (including start and stop times) will be approved consistent with the terms of Exhibits 23-1 through 23-4 unless the request would cause any of the following at the level where the AWS is approved (e.g., team, department, territory, executive):
   (a) diminished level of services;
   (b) insufficient coverage; or
   (c) increased cost.
2. Upon request, the Employer will provide the employee with a written explanation for the disapproval of AWS and/or a change in start time.
3. System and seating availability may impact the availability of AWS in the employee groupings in Exhibits 23-1 through 23-4 and subsection 4B above.
4. If seating constraints (e.g., shift operations where employees share desks) limit the number of AWS slots, the Employer will notify the impacted Chapter(s). As part of the notification, the Employer will provide necessary information regarding the seating constraints. To resolve the issue, the local parties will discuss the implementation of mutually agreeable solutions to the seating constraints in an effort to maximize the number of AWS slots. The Employer will consider the recommendations from the Union and inform the Union of its final decision in writing prior to limiting available AWS slots.

D. Effective Date

Once approved, the AWS or new start time will be effective at the beginning of the next pay period.

E. Trial Period/Reverting to a Non-AWS (5/8 Schedule)

1. Within two (2) pay periods of occupying a new AWS, employees may return to their previous work schedule if available or request another vacant and available work schedule.
2. After two (2) pay periods, if their previous schedule is not available, the employee must apply for a change to AWS under the procedures in this Section or may move to non-AWS (5/8 schedule) on their current shift with the same start time as their AWS. If a 5/8 schedule is not available with the start time as the employee's AWS, then the employee will return to a TOD on their current shift with the closest start time to the employee's current work schedule.

F. Voluntary Requests for Temporary Changes to AWS

Prior to the beginning of a pay period, an employee who is on a flexible or compressed work schedule may request to make a temporary change to their current AWS for the next pay period. Such requests may not include temporarily changing AWS (e.g., 5/4-9 to 4/10). Only one (1) such request per employee will be approved by the Employer every other pay period. The Employer will make reasonable efforts to grant employee requests consistent with subsection 6C above.

G. Voluntary Requests for Temporary and Permanent Changes to AWS Due to Hardships

1. An employee may request a permanent or temporary change to his/her AWS due to unforeseen circumstances beyond the control of the employee (e.g., hardship) by notifying his or her supervisor. The Employer shall make reasonable efforts to grant employee requests consistent with subsection 6C above.
2. Temporary hardships are for short time frames and will not exceed three (3) months in duration and the employee is returned to their previous AWS and shift once the hardship is resolved.
3. If a temporary hardship continues beyond three (3) months, the employee may request a permanent hardship consistent with subsection 6G4 below.
4. For permanent hardships, the employee may request to return to his or her previous work schedule or request a vacant and available work schedule.

Section 7

Modification and Termination of AWS

A. If an employee is placed on a Performance Improvement Plan (PIP), the employee is no longer eligible for AWS. The Employer has determined that an employee subject to a PIP may not be removed from AWS until the letter required by Article 40, subsection 2A of this Agreement is delivered to the employee. If eligible, employees removed from AWS under such circumstances may reapply for AWS consistent with this Section.

B. The Employer will have the option of temporarily removing an employee from an AWS work schedule due to conduct problems if the Employer determines that the conduct is related to the abuse of, or the integrity of, the AWS agreement and the employee has been given written notice, the opportunity to discuss the conduct with his or her supervisor and temporary removal is appropriate. If a decision is made to temporarily remove the employee from AWS, the temporary removal will not normally exceed three (3) months unless the Employer decides a longer period of time is appropriate. At the end of this period of time, employees temporarily removed from AWS will be returned to their previous AWS.

C. If the Employer has sufficient evidence of serious wrongdoing that would impact the integrity of the AWS program, the employee may be immediately suspended from AWS pending resolution of the conduct investigation. If the wrongdoing is upheld by the deciding official, the AWS may be terminated, and the employee may not reapply for a period of one (1) year.

D. If the Employer removes or temporarily removes the employee from AWS, the employee will be assigned to an appropriate tour of duty by the Employer on the employee's current shift. However, the employee may request another tour of duty on their current shift.

E. Involuntary Temporary Changes to AWS and Start or Stop Times

The Employer may require temporary changes to start or stop times and to flexible and compressed work schedules due to exigent circumstances (e.g., unexpected significant changes to filing patterns, Congressional mandates such as a stimulus package).

1. The Employer will consider using overtime or compensatory time, as appropriate, to meet temporary staffing shortages prior to requiring involuntary changes to AWS and start or stop times.
2. The Employer has determined that temporary involuntary changes to an employee's AWS and start or stop times will not exceed a total of eight (8) weeks in a calendar year.
3. Prior to requiring a temporary involuntary change to AWS or start or stop times, the Employer will solicit for volunteers from among equally qualified employees as determined by the Employer.
4. If an insufficient number of qualified employees volunteer, the least senior employees will be selected in IRS EOD order. In the case of ties, SCD will be used as the next tie breaker followed by a comparison of the last four (4) digits of the tied employee's social security numbers. In odd numbered years, employees with the lowest number will be selected. The opposite will hold true in even numbered years.
5. The Employer has determined that any temporary involuntary changes to AWS or start and stop times will not be required on a frequent basis and will not be made for periods of less than two (2) weeks.
6. For temporary involuntary changes to AWS or start and stop times, the Employer will normally provide the employee with five (5) workdays notice.
7. The Employer will consider hardship requests on a case-by-case basis and will approve such requests to the extent permitted by workload.

F. Involuntary Permanent Changes to AWS and Start Times or Stop Times

If the Employer decides to alter the mix of work schedules by reducing the available AWS, start and stop times, noncore days or regular days off (RDOs), the Employer will notify National NTEU and bargain to the extent required by law prior to altering the mix of work schedules by reducing the available AWS, start and stop times, noncore days or RDOs. Any bargaining will be conducted using the expedited process in Article 47, Section 5(E) (4) and (5) of this Agreement. [cites]

Section 8

Miscellaneous AWS Program Parameters

A. Employees in Travel, Training or on Details

Employees in travel or in training or on detail will adhere to the tour of duty required by the training, travel or detail. Employees attending training and on- the-job instructors or trainers will remain on their AWS unless a temporary change in their AWS (e.g., start time or RDO) is necessitated by training needs or the training schedule.

B. Adherence to Work Schedules

For employees approved for AWS and staggered work schedules, adherence to those work schedules will be tracked in SETR (or successor system) by the Employer.

C. Employees Changing Positions

1. Employees permanently changing positions or temporarily changing positions as a result of a temporary promotion or detail will be subject to the AWS rules covering the new or temporary position in Exhibits 23-1 through 23-4 or subsection 4B above.

2. Employees temporarily changing positions as a result of a temporary promotion or detail will be returned to the work schedule of their permanently held position once the temporary assignment ends.

D. Reasonable Accommodation

AWS provided to employees as a reasonable accommodation will not be subtracted from the number of slots allocated for AWS.

E. Seasonal Employees

The Employer has determined that seasonal employees will retain the same AWS each time they are recalled from non-work status, consistent with this Article.

F. Dispute Resolution

Disputes arising under this Article regarding AWS will be resolved pursuant to Article 41, subsection 4A of this Agreement.

Section 9

Special Tours of Duty

Upon an employee's request, the Employer will, subject to workload requirements, establish a special tour of duty (e.g., a split shift) for educational purposes, including courses approved under the Tuition Assistance Program (TAP), in accordance with applicable laws, rules and regulations.

Section 10

Religious Observances

A. An employee whose personal religious beliefs require the abstention from work during certain periods of time, including a religious observance connected with a death in the immediate family, may elect to engage in compensatory overtime work for time lost, without charge to leave, for meeting those religious requirements. Such requests will be granted unless:

1. an employee's presence on a job at the time in question is deemed necessary; or
2. no reasonable opportunities are foreseen within (13 pay periods) during which the employee will be able to repay the compensatory time. Reasonable opportunities include the Employer's effort to first assign that work regularly assigned to the affected employee as well as work not normally assigned, provided the employee is otherwise qualified to perform such work; however, the Parties agree that the following are types of situations envisioned above:
   (a) the work is such that productive work is not available on what is normally non-duty time; or
   (b) significant security, utility, rental or other costs would be incurred if work at normal non-duty times was permitted.

B. Religious compensatory time off (RCT) will be granted in accordance with the provisions of subsection 10A, above, and subsections 10D2 and 10D3, below, when an employee's personal religious beliefs require that the employee abstain from work during certain periods of the workday or workweek. The time off includes adjustments to the hours of work as necessary to recognize the employee's religious practices or requirements, including time to arrive at work late or leave work early.

C. Employees must notify their supervisors in writing of a desire to take RCT for a religious observance and obtain prior approval. Employees may email the request to their supervisor or utilize Form 14451 to notify their supervisor. Notification should take place not less than fifteen (15) days in advance whenever possible, and will include the following information:

1. The description of the religious observance for which absence is being requested;
2. Date(s) and time(s) the employee must abstain from work on account of the religious observance; and
3. The date(s) and time(s) the employee plans to perform overtime work to earn RCT or to make-up for the absence (Repayment Plan).

D. 1. An employee will be allowed to accumulate only the number of hours of RCT needed to repay previous or anticipated future absences from work for religious observances. For such purposes, no more than eighty (80) hours of RCT may be accumulated unless special circumstances are present.

2. Employees with RCT balances exceeding eighty (80) hours on the effective date of this Agreement may not earn more RCT until their balances fall below eighty (80) hours and the conditions in subsection 10D2, above, are met.

E. 1. A grant of advanced RCT will be repaid by the appropriate amount of compensatory overtime work, in increments of at least fifteen (15) minutes, within 13 pay periods.

2. If the advanced RCT is not repaid within 13 pay periods, the time outstanding will be charged in the following order, as applicable: annual leave, credit hours, compensatory time off in lieu of regular overtime, compensatory time off for travel, or time off awards. If there is a remaining negative balance, the outstanding

time will be converted to LWOP, resulting in a debt.

3. Advanced RCT will be considered indebtedness to the Employer if the employee separates without repaying the advanced time and will be withheld from any final payments to the separating employee.

F. Employees who take advanced RCT for religious observances may subsequently charge that time in the following order, as applicable: annual leave, credit hours, compensatory time off in lieu of regular overtime, compensatory time off for travel, or time off awards. However, employees who take annual leave, credit hours, compensatory time off in lieu of regular overtime, compensatory time off for travel, time off awards, or leave without pay for religious holidays may not subsequently change that to RCT.

Section 11

Shifts

A. The Employer will solicit requests from eligible employees who are interested in changing shifts (day, swing, and night) and maintain a list of such employees from which future vacancies will be filled. Employees may submit interest statements at any time and will be considered. The Employer has determined that it will grant requests for assignments to shift vacancies on the following basis:

1. the employee must be qualified for the vacant position;
2. the employee does not require more than minimal training to assume the position on the other shift; and
3. the employee has served on their present shift for more than one (1) complete year (or season if a seasonal employee).

B. 1. Employees who have been assigned to their present shifts for the longest period shall be assigned first if there are more applicants than positions. Any ties will be broken by IRS enter on duty (EOD) date.

2. 2. If management will otherwise fill the vacancy on the preferred shift with someone outside IRS, a unit employee, meeting the criteria in subsection 11A, above, will be selected over that candidate.

C. The provisions of 11A and 11B, above, do not apply to employees on rotating shifts.

Section 12

Involuntary Reductions

Except in instances where it is a documented condition of employment, any involuntary reduction in an employee's hours of work will entitle that employee to appropriate adverse action rights and benefits.

Section 13

Nothing in this Article shall restrict the Employer's right to assign work or employees pursuant to 5 U.S.C. § 7106(a).

Article 24 | Overtime

Section 1

A. Employees who are required by the Employer to work overtime will be compensated in accordance with applicable law and regulations. While the Employer reserves the right to provide employees notice that no overtime work may be performed by either Fair Labor Standards Act (FLSA) exempt or non-exempt employees, nothing in this Article precludes or impairs FLSA exempt employees from filing a claim for ordered or approved overtime or FLSA non-exempt employees from filing a claim for "suffered or permitted" overtime or any other overtime that employees are entitled by law.

B. For example, if a non-exempt employee performed work for the benefit of the IRS, the supervisor knew or had reason to believe that the work was being performed, and the supervisor had an opportunity to prevent the work from being performed, the work may be considered "suffered or permitted" and be compensable.

C. Non-exempt employees entitled to elect either overtime pay or compensatory time under applicable law may not be compelled to accept compensatory time in lieu of overtime pay for required overtime work. When offering voluntary overtime, however, the Employer is permitted to offer non-exempt employees the choice of either earning compensatory time only for the overtime hours worked or electing not to work the overtime hours.

Section 2

A. Qualifications

1. Overtime will be distributed as equitably as possible (which is satisfied by either a mutually agreed-to local process pursuant to Section 2A2 or application of Section 2B) among equally qualified employees based on the skills needed to perform the overtime work as identified by the Employer. The Employer has determined that to be qualified for overtime an employee must have a rating of fully successful or higher based on the last annual appraisal, unless mutually agreed otherwise. When

overtime becomes available, the Employer will contact the impacted Chapter(s) and provide the qualifications and skills identified and general information regarding the overtime, including the anticipated number of hours and the days the overtime will be worked.

2. At the time the Employer contacts the impacted Chapter(s), either local party may notify the other that it is opening discussions to mutually agree to a process that satisfies the equitable distribution requirements in subsection 2A1 above. If the local parties are unable to reach agreement on an equitable process, the Employer will offer or direct overtime consistent with this Article.

B. Voluntary Offers of Overtime

The Employer has determined that if a decision is made to offer overtime in a work area where seasonal employees are in a non-work status within the season designated in the Seasonal Work Agreement the Employer will first, consistent with Section 3, below, recall seasonal employees. After following the process in Section 3, and absent local agreement pursuant to the provisions of subsection 2A2, above, the Employer will use the procedures below to offer voluntary overtime. The procedures in this subsection satisfy the equitable distribution requirement in subsection 2A1 above.

1. First consideration for overtime will be given to those employees in a work status whose permanent position of record is in the work area where overtime is being offered, including employees whose permanent position of record is in the work area in which overtime is being offered, but who are currently on a detail or temporary promotion outside of the work area and may, and may, be released from that area for the overtime.
2. If there are an insufficient number of volunteers, the Employer may elect to offer overtime to employees who are on temporary promotion or detail into the work area where overtime is being offered and who are performing the work for which overtime is being offered.
3. If there are an insufficient number of volunteers, the Employer may elect to offer overtime to employees from outside the work area.
4. Once the Employer identifies qualified employees in subsections 2B1, and if necessary, 2B2 and 2B3, the overtime will be offered to employees in equal amounts so long as the number of overtime hours equals or exceeds two (2) hours per employee.
5. If there are too many volunteers such that the employer cannot offer at least two (2) hours of overtime to each employee, employees will be selected for the overtime assignment in IRS Entry on Duty (EOD) order. Any ties will be broken first by Service Computation Date (SCD), and then by comparing the last four (4) digits of the tied employees' social security number. In odd numbered years, employees with the lowest number will be selected first. The opposite will hold true in even numbered years.
6. If otherwise eligible, full-time Union stewards who meet the subsection 2A and 2B criteria may work overtime that is offered outside of their normal tour of duty.

C. Directed Overtime

1. If there are insufficient volunteers using the process in subsection 2B, above, and the Employer determines overtime is still required, overtime will be directed from among qualified employees in a work status in reverse IRS EOD order and in the same priority order as offers of voluntary overtime in subsection 2B1 through 2B3 above (i.e., employees covered in subsection 2B1, above, followed by employees covered in subsection 2B2, above, and so on). This procedure for directing overtime satisfies the equitable distribution requirements in subsection 2A1 above.
2. An employee will, upon request, be released from a directed overtime assignment if a qualified replacement is available and willing to work. The Employer has determined that an overtime assignment should not be required if the overtime assignment will impair the health of the employee or cause an extreme hardship.

D. General

1. If the Employer determines that the ability to complete the work in a timely manner and at the time needed by the Employer is not compromised, the Employer will permit the employees to volunteer to work overtime on a regular workday, as long as the total time worked, including overtime, does not exceed twelve (12) hours.
2. If overtime is offered, the Employer will permit employees to work up to twelve (12) hours of overtime on their regular day off (RDO) or non-core workdays on a Maxiflex schedule if the work, equipment and seating are available.
3. If an employee volunteers to work an overtime assignment and subsequently cannot perform the assignment, the employee will notify the

Employer, normally within twenty-four (24) hours in advance of the overtime assignment (unless circumstances prevent the employee from providing such notice). Notice will be made by electronic mail or telephone call/ message to their supervisor.

E. The Employer will seek to avoid overtime assignments that result in employees working excessively long periods without a day off.

F. The Employer will make available to the Union, upon request, current records of overtime assignments of employees to aid in resolving individual claims of unfair and inequitable distribution.

G. The Employer will, when circumstances permit, notify an employee three (3) days in advance of scheduling an overtime assignment.

Section 3

Seasonal Employees in a Non-Work Status
The Employer has determined that it will follow the process in this Section if a decision is made to offer overtime in a work area where seasonal employees are in a non-work status within the season designated in the Seasonal Work Agreement prior to offering overtime.

A. The Employer will determine the number of seasonal employees and requisite skill code(s) needed to complete the work and will recall the seasonal employees consistent with Articles 14 and 22 of this Agreement.

B. The Employer reserves the right to direct or commence overtime work consistent with this Article without recalling seasonal employees in a non-work status if:

1. the amount of overtime needed is insignificant (e.g., a total of forty (40) hours or less in a single workweek or on a single non-work day); or
2. the recall of seasonal employees will not result in at least one (1) workweek in a work status for each recalled seasonal employee; or
3. while seasonal employees in a non-work status are in the process of being recalled the Employer determines that the ability to timely complete the work is compromised due to such things as impending deadlines or delays in activating required computer systems or building access credentials for recalled seasonal employees.

C. The Employer has determined that if it decides to offer overtime after a recall of seasonal employees consistent with subsection 3A, above, the overtime will be offered in accordance with this Article to qualified employees in a work status or the Employer may elect to recall additional seasonal employees.

D. The parties recognize that by recalling seasonal employees in lieu of offering overtime, overtime may no longer be needed to accomplish the work.

Section 4

Employees required to be on stand-by duty will be compensated if allowed by applicable law and regulation.

Section 5

A. Consistent with applicable regulations, the overtime pay of employees whose positions are exempt, but who perform non-exempt duties for a majority of their duty time (including overtime) for a period exceeding thirty (30) consecutive calendar days, and thereby gain coverage under FLSA for overtime pay purposes, will have their overtime pay recalculated, as provided by the FLSA. Once an employee meets the test for FLSA coverage, he/she will continue to receive overtime pay under the FLSA until the employee again performs exempt duties for the majority of the duty time (including overtime).

B. In those instances where an employee is identified in advance and is eligible for FLSA coverage, the Employer will take the appropriate actions so that the employee can receive the correct rate of pay in the pay period in which they earn it.

Section 6

A. The Employer will ensure that all overtime worked will be reported in fifteen (15) minute increments. Under the FLSA, a non-exempt employee must be compensated for every minute of work performed during his/her regularly scheduled administrative workweek, including regularly scheduled overtime. When irregular or occasional overtime work is performed in other than the full fifteen (15) minutes, any overtime worked for seven (7) minutes or less will be rounded down, and any overtime worked for more than seven (7) minutes will be rounded up.

B. The Employer will ensure that accurate records of actual hours worked are maintained until the statute of limitations has expired for any potential overtime claims.

Section 7

When the Employer authorizes in advance an employee to perform work while traveling and outside normal duty hours, the actual time spent performing the work (e.g., mandatory reading, Agency e-mail and/or voice mail, and contacting taxpayers) is compensable and will entitle the employee to overtime pay, compensatory time off, and/or credit hours.

Article 25 | Workload Management

Section 1

The parties recognize that the workload that employees can manage is dependent on such factors as geographic area covered, the type of work assigned, the grade level of work, the volume of work, priority programs and other assigned duties and that the Employer retains the right to assign work to employees under the provisions of 5 U.S.C. § 7106(a). In the exercise of that right the Employer will notify the Union and bargain over changes to the extent required by law. Such changes could include a negative impact on employee appraisals or the possibility of discipline as a result of a change in a performance standard or work rule. Any negotiations will be in accordance with the procedures of Article 47, Sections 1 and 2.

A. 1. Where a supervisor decides to downgrade a case with a systemically assigned grade level, they will notate the reasons for doing so in the case history and notify the employee via e-mail of the reasons for downgrading the case. If an employee disagrees with the decision to downgrade the case, the employee and/or the Union may file a written challenge to the decision by explaining why the case should not have been downgraded.

2. The challenge must be filed within the same deadline as a formal grievance pursuant to Article 41, Subsection 6A of this Agreement. Once filed the parties will informally discuss the challenge to the decision to downgrade the case with the supervisor.

3. If the informal discussion does not resolve the matter, the Employer will preserve the documentation related to the decision to downgrade the case for a period of time not to exceed sixty (60) days past the date of the employee's next annual appraisal or until the employee files a higher-graded duties grievance pursuant to Article 16, Section 2 of this Agreement, whichever is earlier.

4. If the employee does formally file a grievance regarding the decision to downgrade the case, neither the grievance nor subsequent arbitration may address the formal classification of the employee's position. Instead, the scope of the grievance or arbitration will be limited to whether the contested downgraded case was properly downgraded given the rules and practices of the Employer.

5. Nothing herein impacts the rights of any employee to file a classification or other statutory/regulatory appeal.

B. 1. If negotiations are not required by a change in workload as described in subsection 1A, above, employees are encouraged to discuss unmanageable inventory problems with their supervisors at any time. During such discussions, employees are also encouraged to suggest ways that their inventory could be adjusted that would increase efficiency. If the matter remains unresolved, employees or the Union may submit their concerns in writing to the appropriate management official. If requested by the employee, the Employer will provide a written response within fifteen (15) days addressing the concerns submitted by the employee. The employee may elect to attach the response from the Employer to the rebuttal to their annual appraisal.

2. Chapters may also request a discussion of the workload at the Territory level in non-campus operations or at the Operation level for campuses or any larger organizational component within the jurisdiction of the Chapter. If workload problems are identified as a result of these discussions, the Employer will consider adjusting/rebalancing work assignments, approving credit hours, compensatory or overtime or taking other actions as appropriate. If the matter remains unresolved, employees or the Union may submit their concerns in writing to the appropriate management official. The Employer will provide a written response within fifteen (15) days addressing the resolution of the problem.

3. Grievances seeking to remedy the adverse impact on employees can only be filed in connection with a completed personnel action, for example, non-selection for a promotion or discipline.

C. For workload issues impacting employees in more than one (1) Chapter where negotiations

1. are not required as described in subsection 1A above: National NTEU may request information through the Business Improvement Committee (BIC); and/or

2. propose to discuss the workload issue as part of the BIC agenda.

D. Nothing in this Article precludes the Union from requesting other information consistent with 5 USC § 7114(b)(4).

Section 2

The parties recognize the importance of developing employees in the performance of all tasks assigned to their positions. Therefore, the Employer will consider employees' requests to enhance their experience

in all tasks assigned to their positions, including the opportunity to do higher graded work for developmental purposes in accordance with Article 16.

Section 3

When a group is without a group clerk due to an absence because of sickness, maternity leave, or for other authorized reasons for a period in excess of two (2) weeks, the Employer has determined that it will make reasonable efforts to utilize a temporary replacement within the scope of its authorized financial plans; or, when this remedy is not available, deal with the problem through the use of available employees.

Section 4

When a group secretary must serve the needs of more than one (1) work group, the supervisor or designee will consider the secretary's contributions when preparing the secretary's annual appraisal. The supervisor or designee may also recommend the secretary for a performance award or other appropriate award.

Article 26 | Position Classification

Section 1

A. The Union may make recommendations and present supporting evidence concerning the adequacy and equity of a standardized position description or position classification standard.

B. The Employer will review the presentation and advise the Union of the results of its review.

Section 2

A. The Employer will inform the Union as soon as possible when significant changes will be made in the duties and responsibilities of positions held by employees in the unit due to reorganization, or when changes in position classification standards result in classification changes, or when changes will be made in position classification standards which could result in classification changes.

B. Further, the Employer will furnish the Union copies of proposed classification standards for bargaining unit jobs referred to the Employer by the Office of Personnel Management for comment.

Section 3

A. The position description for each position will accurately reflect the actual duties, responsibilities, and the managerial relationships pertaining to the employee filling that position.

B. Whenever a position description is amended, the Employer will provide copies to the local Union Chapter prior to issuance.

Section 4

A. An employee who has filed a formal classification appeal with the Employer is entitled to one (1) representative at a desk audit or meeting with the Employer concerning the appeal.

B. Work will not be reassigned for the purpose of avoiding reclassification during a classification appeal.

Section 5

Whenever there is a dispute or confusion over the difference between grade levels of a series, the Employer will, upon request of the Union, provide a complete and detailed list that contrasts the individual duties of each position, e.g., the difference between a GS-11 Revenue Agent and a GS-12 Revenue Agent.

Article 27 | Health and Safety

Section 1

A. The Employer will, to the extent of its authority and consistent with the applicable requirements of Title 29 of the Code of Federal Regulations, as well as other applicable health and safety codes and standards, i.e., General Services Administration (GSA), provide and maintain safe and healthful working conditions for all employees and will provide places of employment that are free from recognized hazards that are causing or are likely to cause death or serious physical harm. The Union will cooperate to that end and will encourage all employees to work in a safe manner.

B. When the Employer determines that temporary conditions in a work area that pose a threat to an employee's health or physical safety, the Employer will move the employee(s) to a safe work location elsewhere in the employee's post-of-duty (POD), another IRS office within the commuting area or place the employee on weather and safety leave until the work area no longer poses a threat to the employee's health or physical safety and they may return. The impacted Chapter will be notified if an employee is moved under this subsection at the time the employee is moved. If other Government facilities are not available, temporary Telework will be authorized if the employee's work may be accomplished at a Telework location. If an employee is unable to complete their tour of duty on account of the safety or hazard condition, they

will be granted weather and safety leave for the remainder of the day.

C. The Employer will, consistent with its right to assign work, make a reasonable attempt to reassign tasks of employees who provide acceptable medical documentation that particular tasks presently assigned to the employee pose a health hazard.

D. The Employer will identify the safety representatives in each building the IRS occupies who will be responsible for reporting to the Safety Officer any hazardous or unsafe conditions which have been observed or reported.

E. When the Employer discovers a violation of Occupational Safety and Health Administration (OSHA) standards, it shall immediately notify the Union of that condition. The Employer shall also notify affected employees of the condition. After notifying appropriate authorities, the Employer will notify the Union of a bomb threat. Such notice will include an explanation for evacuating or not evacuating the building.

F. The Employer will post information on the IRS intranet regarding safety procedures related to active shooter situations and emergency egress plans for each POD. The Employer will make employees aware of the procedures and plans on an annual basis.

G. To the extent permitted by applicable building leases:

1. Where there are break rooms provided by the Employer, refrigerators, microwave ovens and similar appliances must be located in those areas, unless approved by the local facilities manager (e.g., REFM). Such appliances meeting safety requirements, currently located in work areas, may remain. If the Employer has not provided break rooms, refrigerators, microwave ovens and similar appliances may be placed in the work area if approved in advance by the Employer.

2. Coffee pots, personal heaters and fans will be permitted in the work area if inspected and approved by the Employer in advance of use.

Section 2

The Employer recognizes the existence of certain employee rights in accordance with 29 C.F.R. § 1960, among them the right to be free from reprisal, including charge to leave, when employees decline to perform their assigned tasks because of reasonable beliefs that, under the circumstances, the tasks pose an imminent risk of death or serious bodily harm, coupled with a reasonable belief that there is insufficient time to seek effective redress through normal hazard reporting and abatement procedures established by the Employer.

Section 3

A. A Safety Advisory Committee (SAC) with a minimum of six (6) members shall be maintained within each Campus or SCR geographic area consistent with Exhibits 46-1 and 46-2 of this Agreement. These committees shall have equal representation of management and non-management employees. The non-management members shall be designated by the Union. The function of the committees will be to advise the Employer concerning work-related safety matters in each Campus or SCR area. In the discharge of this function, the Safety Advisory Committee will consider existing practices and rules relating to safety and health and formulate suggested changes in existing practices and rules. In their consideration of the foregoing, the committees will give due regard to Public Law 91-596 and any applicable guidelines developed by the U.S. Department of Labor related thereto. In all cases, the Union will be allowed one (1) representative from each Chapter having representational jurisdiction in each Campus or SCR's area, and the size of the committee will be expanded to accommodate that, if needed.

B. Each committee shall designate a chairperson who shall be nominated from among the committee's members and shall be elected by the committee members. Management and non-management members shall alternate in this position. Maximum service time as a chairperson shall be two (2) years.

C. The committees will meet quarterly and all meetings will be held telephonically or by other electronic means except that Campus SAC meetings may be held face-to-face for participants in the commuting area; however, no travel and per diem will be authorized for such meetings. Meetings will be conducted during the normal tour of duty, without charge to leave, provided however, that no employees will be entitled to compensation for time in attendance at such meetings falling outside their regularly scheduled tours of duty. The Employer will change the shifts of committee members who are not on the prime shift.

D. Where the Safety Advisory Committee has been combined by local agreement with the local Labor Management Relations Committee (LMRC), the LMRC will assume the advisory responsibilities below. The Safety Advisory Committees are charged with, at a minimum:

1. monitoring the annual safety and health plan for the facility or facilities within the Campus or SCR geographic area;
2. identifying sources of blood pressure screening, EKG's, CPR training, sickle cell testing, cholesterol testing, breast and other cancer screening, flu shots, and physical examinations, which could be made available by the Employer at minimal or no cost;
3. recommending the number of safety inspections to be conducted;
4. recommending the means for advising employees of emergency evacuation procedures;
5. recommending a basic inventory of first aid and safety and health equipment to be maintained in each POD;
6. conducting an assessment of the sources of computer monitor screen glare and recommending appropriate corrective action;
7. serving as a resource for educating employees about work-related safety concerns, such as asbestos exposure and abatement;
8. reviewing all incident and accident reports (subject to Privacy Act restrictions) and recommending corrective actions; and
9. reviewing data/statistics on Worker's Compensation claims from Safety and Health Information Management System (SHIMS) (subject to Privacy Act restrictions) and recommending corrective actions.

E. The Employer will release in a timely manner to members of the Safety Advisory Committee (or LMRCs, where combined), as appropriate, the results of all health and safety testing that is conducted by the Employer or received by the Employer for each POD with a copy to each Chapter President with representational jurisdiction.

Section 4

A. 1. The Employer will make free flu shots available annually on a voluntary basis to allemployees of the unit as determined necessary by a competent Federal authority. If flu shots are limited due to a shortage of the vaccine, employees may be offered flu shots in risk priority order established by the Centers for Disease Control and Prevention (CDC).

2. Consistent with workload and staffing needs, employees will be granted administrative time to receive flu shots provided by the Employer, including reasonable time to travel to and from another POD within the commuting area if the flu shots are not offered at the employee's POD. In addition, if COVID-19 booster shots are not provided at the Employer's POD, the Employer will grant administrative time to employees to receive any COVID-19 booster shots, if recommended by the CDC, including reasonable time to travel to and from the POD or site within the commuting area at which such shots are provided.

3. If the federal government stops providing free vaccinations for COVID-19 or fails to require private insurers to provide the vaccination at no cost to employees, then either party may elect to reopen this Section within thirty (30) days of such a decision. Such bargaining will take place pursuant to Article 47, Sections 1 and 2.

B. For employees assigned to Center Campuses, the Employer will provide the services listed in subsection 3D2, above, (with the exception of sickle cell testing), on a voluntary basis, to all employees whose health coverage does not provide for these services. The Employer has determined that when the population of any shift exceeds an average population of 500 employees for any quarter, nurse services will be provided. Health clinic hours will be analyzed and adjusted quarterly as necessary.

C. In PODs other than Center Campuses, where there are Federally-sponsored health facilities on premises staffed by trained medical professionals or technicians, the Employer will participate in the health unit so that IRS employees may avail themselves of the services. It will secure reasonable and customary services through the unit and will not be obligated to provide physicals for employees other than those who do not have health insurance.

Section 5

Where full health facilities are not available on the premises, the Employer will provide first aid kits and will designate employees from among volunteers to maintain the kits. The Employer will ensure that every POD with more than 100 employees will have immediate access to emergency defibrillator equipment, as well as personnel trained to operate such equipment.

Section 6

A. The Employer has determined that an employee will not be required to operate a motor vehicle known to be unsafe.

B. The Employer will obtain, whenever possible, automobiles which are equipped with air conditioning.

Section 7

Whenever it is necessary for an employee to leave work and return home because of illness or incapacitation, the Employer will assist in securing a means to transport the employee home. The parties recognize that the Employer's monetary, pecuniary, or tort liability is governed by Comptroller General and Federal court decisions, and the Employer assumes only that responsibility or liability which is allowable by law, regulation or such decisions.

Section 8

A. The Employer will furnish each employee on a timely basis a link to the following information via electronic mail:

1. NTEU Optional Insurance plan brochures and materials (if provided);
2. Open Season Instructions;
3. Information to Consider in Choosing a Health Plan;
4. Biweekly Health Benefits Rates; and
5. NTEU Benefits Guide (if provided).

Such information will be furnished in person to all Center Campus employees who do not have personally assigned computers.

B. The Employer will keep on file electronic copies of each health plan offered to its employees. Such copies will be available to the Union for examination upon request. The Employer will conduct a Health Plan Fair prior to each open season, where copies of available health plan brochures will be provided, and representatives of the various carriers are invited to answer questions. If the Employer does not provide such a Health Fair, employees may be granted short periods of excused absence to review health benefits options in accordance with Article 36.

Section 9

A. The Employer will continue to provide the Employee Assistance Program (EAP) as defined in law and regulation.

B. Employees will be offered four (4), one (1) hour counselling sessions for each service utilized as necessary.

C. The Employer recognizes that the program is designed to deal forthrightly with the problem at an early stage when the situation is more likely to be correctable.

D. Employees undergoing prescribed programs or treatments will be granted sick leave for this purpose on the same basis as any other illness when absence from work is necessary.

E. The Employer will at least annually make employees aware of the EAP and available medical services provided by the Employer. Furthermore, the Employer will conduct cancer detection programs and will disseminate cancer detection information, including information regarding breast cancer.

Section 10

A. When employees are injured in the performance of their duties, they will be informed by the Employer of the procedures for filing a claim for benefits under the Federal Employees Compensation Act. Information will be provided about the type of benefits available, including specific reference to their option to file a claim for disability compensation if they are disabled for work.

B. The Employer will provide an employee who is injured while in work status with a copy of the current Pamphlet CA-550, which answers questions about the Federal Employees Compensation Act.

C. The Employer will provide each Chapter office with a copy of the pamphlet noted in subsection 10B above.

D. Electronic copies of Pamphlet CA-550 will be available on the IRS web site or paper copies will be furnished upon request.

Section 11

A seasonal employee who is expected to work the minimum number of hours sufficient to meet regulatory requirements will be certified as eligible for health and life insurance coverage in accordance with applicable statutes and regulations. Currently, seasonal employees who are expected to work 130 hours per month or more for at least 90 days are eligible to enroll in an FEHB plan. In addition, intermittent and temporary employees who meet regulatory requirements (they are expected to work 130 hours per month or more for at least ninety (90) days) will be certified as eligible for health insurance. Seasonal employees who are expected to work at least six (6) months per year are eligible for life insurance coverage.

Section 12

The Employer will promptly provide NTEU copies of reports of all health and safety incidents that result in loss of time from the job (e.g. a completed OSHA incident report). At the Employer's option, these may be provided to the Chapter(s) with jurisdiction over the place where the incident happened.

Section 13

A. The Employer will make a reasonable attempt, consistent with its right to assign work, to reassign any employee to duties that do not involve computer

monitors, provided the employee provides acceptable medical documentation that such reassignment is advisable.

B. The Employer will continue its on-going effort to reduce injuries resulting from repetitive movement by:

1. making training and information available to employees and managers concerning how to reduce and eliminate the incidence of repetitive movement injuries;
2. providing for periodic rest breaks in accordance with this Contract;
3. providing appropriate ergonomic furniture designed to reduce or prevent such injuries;
4. facilitating the reporting of injuries caused by work-related repetitive movement;
5. requiring the Safety Committees or LMRCs, as appropriate, to evaluate the effectiveness of these efforts; and
6. consulting with employees and managers to identify jobs with high potential for injury.

C. If funds are available, the Employer will provide employees who are required to use computers on the job with work stations or desks that are designed for computer monitors and which may include adjustable keyboard trays, adjustable work surfaces which are large enough to accommodate the computer workstations, e.g., printers, manuals, work papers, and any other equipment required by the employee to perform the duties and responsibilities of their positions. Wrist rests will be provided if requested by individual employees.

D. The Employer shall provide employees with an ergonomically designed chair that meets commonly accepted industry standards. Such chairs should include armrests. If the Employer decides to order more than one (1) style of chair for bargaining unit employees in a POD, bargaining unit employees shall be offered an opportunity to choose the chair of their choice.

E. Employees required to be in the office to perform case related work, but who are unable to perform such work, due to the lack of appropriate equipment or work space, will be allowed to charge such time to an appropriate non-direct time code.

Section 14

The Employer shall, through coordination with the GSA, perform periodic monitoring of asbestos levels in the Employer's buildings that have been identified by the GSA as having potential asbestos problems. The results of such monitoring shall be provided to the Union. In the event such monitoring, or other monitoring done by a competent source reveals a level of exposure in excess of the standard established by the National Institute for Occupational Safety and Health (NIOSH), the Employer agrees to move exposed employees to work sites that do not have excessive exposure, and the Employer further agrees that such employees will be paid hazardous duty or environmental differential pay, as appropriate, for periods of exposure, to the extent allowed by law and regulation. For purposes of this Agreement, "period of exposure" means the time between the last reading indicating a level of exposure below the NIOSH standard, and the time employees are removed from such exposure. Disputes involving the results of monitoring are subject to the grievance procedure.

Section 15

The Employer has determined that when the Agency sends an injured employee to a medical facility for treatment, the Agency will accept the determination made by competent medical authority at the facility as to whether the employee should return to work.

Section 16

At Center Campuses, the Employer will continue to provide health services through an approved contract provider.

Section 17

It is the policy of the Employer to provide a smoke-free workplace and to make smoking cessation information and smoking cessation programs available to employees in accordance with the Executive Order, "Protecting Federal Employees and the Public from Exposure to Tobacco Smoke in the Federal Workplace." Employees are permitted to use electronic cigarettes in all locations that are designated for smoking.

Section 18

Where access to potable water is restricted due to health advisories, or where the water has been tested by a competent authority, (e.g., GSA, Federal, State, or local regulators) and found to be unsafe or unhealthy for consumption and another potable water source is not available in close proximity in the POD, the Employer will provide bottled water at no charge to the employee.

Article 28 | Breaks

Section 1

A. Subject to the Employer's right to assign work and consistent with workload demands:

1. Employees on a regular (five (5) day/eight (8) hours per day) tour of duty will be granted

two (2) short breaks during the workday that total no more than thirty (30) minutes. These breaks normally will be taken in two (2) fifteen (15) minute increments and will total no more than 300 minutes in a biweekly period.

2. Employees on 5/4-9 compressed work schedules, will be granted two (2) short breaks during the workday that total no more than thirty (30) minutes, plus one (1) additional short break per day that totals no more than five (5) minutes. The five (5) minute break shall be a third break in the day, and in addition to the two (2) traditional fifteen (15) minute breaks and lunch period that now occur. The third break will be scheduled so that it normally occurs approximately two (2) hours after the employee's last break or lunch, whichever is applicable. The breaks will total no more than 310 minutes in a biweekly period.

3. Employees on 4/10 compressed work schedules, will be granted short breaks during the work day that total no more than thirty (30) minutes, plus one (1) additional short break per day that totals no more than ten (10) minutes. The ten (10) minute break shall be a third break in the day, and in addition to the two (2) traditional fifteen (15) minute breaks and lunch break that now occur. The third break will be scheduled so that it normally occurs approximately two (2) hours after the employee's last break or lunch, whichever is applicable. The breaks will total no more than 320 minutes in a biweekly pay period.

B. Breaks, normally of five (5) minutes each, taken by employees who perform repetitive movements shall not exceed the total time provided for breaks to other employees on similar schedules, either regular or compressed.

C. In accordance with governing laws and regulations, break time may not be aggregated, or used to shorten or otherwise change an employee's tour of duty.

D. The local parties may discuss, but not negotiate, the substitution of a mutually agreeable alternative or third break option, so long as that option does not provide for total break time per week or per pay period, as applicable, in excess of the total time provided above.

Section 2

A. Subject to the Employer's right to assign work, employees assigned to routine and repetitive tasks, and scheduled to work two (2) hours or more of overtime, will be given a fifteen (15) minute break period at the end or beginning of their regular shift.

B. Subject to the Employer's right to assign work, employees will also be provided an additional fifteen(15) minute break between each additional two (2) hours of overtime worked. Overtime breaks may not be aggregated under any circumstances nor taken at the end of an overtime shift scheduled after the employee's regular shift.

Article 29 | Travel

Section 1

A. 1. Consistent with 5 U.S.C. § 5542(b)(2) and 5 C.F.R. § 550.112(g), the Employer will, if practicable, schedule and arrange for travel of employees to occur within the employees' regularly scheduled work hours. However, if circumstances require the employees' presence on Monday, too early to permit travel that day, the employees should perform the travel on the preceding day (Sunday), leaving home or post-of-duty (POD) at a reasonable time. If the employees prefer, travel may be permitted during duty hours on the preceding Friday. In this event, subsistence reimbursement may be allowed to start with the departure time but will be limited to that which would have been payable if departure was made on Sunday. Employees who are required to travel during non-duty hours may obtain, upon request, the written reasons why such travel was required at those hours.

2. Employees directed to travel outside their regular tour of duty will be entitled to earn compensatory time for such travel, consistent with OPM, Treasury, and IRS policy regarding Compensatory Time for Travel. All employees will be compensated for time spent traveling for work purposes (excluding normal commuting time to and from work), during their regular tour of duty. In addition:

(a) Consistent with 5 C.F.R. § 550.112(g), an employee who is not otherwise covered by the Fair Labor Standards Act (FLSA) and is on official travel away from his/her official duty station shall be compensated for time in a travel status outside his or her regular tour of duty, if: the overtime is ordered and approved in advance and:

(1) involves work that can only be performed while traveling (e.g., courier required to drive a delivery van in order to deliver mail); or

(2) is incident to travel that involves the performance of work while traveling

(e.g., courier driving an empty delivery van on return trip to his/her duty station); or

(3) is carried out under arduous and unusual conditions; or

(4) is in connection with an event that cannot be scheduled or controlled administratively by the Government.

(b) Consistent with 5 C.F.R. 551.422, an employee who is covered by FLSA and is on official travel away from his/her official duty station shall be compensated for time in a travel status outside his or her regular tour of duty, if the overtime is ordered and approved in advance (or "suffered or permitted") and the time spent traveling requires the Employee to:

(1) work during travel (e.g., drive a vehicle, either privately or Government-owned as part of a work assignment); or

(2) travel as a passenger on a one-day assignment away from the official duty station; or

(3) travel as a passenger on an overnight assignment away from the official duty station during hours on non-workdays that correspond to the employee's regular working hours.

(c) If an employee (whether FLSA-covered or exempt) is required to travel directly between home and a temporary duty location outside the limits of his/her official duty station, the time he/she would have spent in normal "home to work/work to home" commuting will be deducted from any overtime that is allowed for travel time as defined in subsections 1A2(a) and 1A2(b) above.

B. When travel results from an event which cannot be scheduled or controlled administratively, such travel may be considered hours of employment for pay purposes pursuant to appropriate provisions of Title 5 of the Fair Labor Standards Act. Disputes arising under this subsection may be adjusted through the use of the grievance procedure provided in this Agreement.

C. If the travel is expected to require employees to be absent from their POD for three (3) or more months, the employees will be given at least thirty (30) days notification of their date of departure when practicable.

Section 2

A. Employees will use the ATM feature of their government-issued travel cards to obtain travel advances. If an employee has a restricted government-issued travel card or no card at all, then the approving official may authorize the issuance of travel advances through the electronic travel system or via a manual travel authorization.

B. An employee not in a recurring travel status shall submit a travel voucher and liquidate the entire outstanding advance. Advances cannot be carried over from one authorization to another and must be repaid when the voucher is filed.

Section 3

A. Maximum allowable per diem rates within the Conterminous United States (CONUS) will be based upon the traveler's actual lodging costs up to the maximum allowable amount as well as upon the meals and incidental expenses reimbursement rate for the locality subject to the most current rates published by General Services Administration (GSA) in the Federal Register.

B. For travel within the CONUS to localities designated by GSA as specific per diem rate localities, travelers shall be reimbursed in accordance with the most current rates published by GSA in the Federal Register. For travel within the CONUS to all other CONUS localities, travelers shall be reimbursed in accordance with the most recent standard per diem rate as published by GSA in the Federal Register.

C. In accordance with Federal Travel Regulations, and when authorized in advance by the Employer, reimbursement on an actual subsistence expense basis will be authorized when actual and necessary subsistence expenses of official travel are unusually high due to special or unusual circumstances. Reimbursement on an actual subsistence expense basis should be requested and authorized in advance. Employees will receive advance notice that there will be a need for actual expenses so that they can make a timely request for approval to be reimbursed for actual subsistence expenses.

D. 1. For computing meals and incidental expenses reimbursement allowances, official travel begins when the traveler leaves home, office, or other authorized point of departure and ends when the traveler returns home, to the office, or other authorized point at the conclusion of the trip.

2. In accordance with Federal Travel Regulations, travelers will be reimbursed for full day official travel. The meals & incidental expenses (M&IE) allowance for a partial day of travel will be a flat three-fourths (3/4) of the applicable M&IE.

3. For travel of more than twelve (12) hours, but not exceeding twenty-four (24) hours, when lodging is required, per diem shall be computed in the same manner as for travel of more than twenty-four (24) hours.
4. For travel of more than twelve (12) hours, but not exceeding twenty-four (24) hours, when lodging is not required, travelers will be reimbursed at a flat three-fourths (3/4) of the applicable M&IE.
5. Payment of per diem allowance for travel of twelve (12) hours or less is prohibited.

E. Per diem entitlement is contingent upon an employee's assignment to temporary duty outside the commuting area of the official station or residence. To be considered outside the boundaries of the commuting area, the place of duty must first be outside the boundaries of the employee's official station. In addition, the temporary place of duty must be more than fifty (50) miles from the employee's permanently assigned physical location (office) and also more than fifty (50) miles from the employee's residence, measured by odometer or other road mile readings (e.g, Driving Distance Calculator in IRS Traveler's Tool Kit) on the most commonly used route. Any point beyond both these distances, and also outside the official station, is outside the commuting area.

F. Unusual circumstances may exist that would justify an exception to the rules regarding the payment of per diem. Exceptions are contained in IRM 1.32.1, and include, among other circumstances:

1. severe weather conditions exist that may endanger the health and safety of an employee and the TDY location is at least thirty (30) miles from both the residence and official duty station; and
2. the employee is attending training or a conference and the TDY location is at least thirty (30) miles from both the residence and the official duty station. The delegated approving official may authorize such exceptions, provided the TDY location is outside the boundaries of the official duty station. The voucher must contain an explanation of the circumstances and the approving official's determination. Local area travel may be taxable, and the employee may receive a Form W-2.

G. The traveler on actual expenses will identify in the travel voucher the subsistence costs actually incurred each day and show in the subsistence column the total for each day, not in excess of the prescribed maximum. The expenses (with the lodging exception noted below) will be shown as follows:

1. lodging for each day;
2. individual meals for each day;
3. an average of expenses that do not accrue on a daily basis; for example: laundry, cleaning and pressing of clothing; and
4. all lodging expenses, whether on actual or per diem must be supported by receipts (when lodging expenses continue for a period of time at the same daily rate, the total lodging expenses for the period may be supported by one (1) receipt).

H. Consistent with Federal Travel Regulations, an employee may not remain in a travel status over a weekend solely to increase the entitlement to subsistence. The following requirements cover the completion of temporary duty on a Friday preceding a non-holiday weekend:

1. the traveler should return to home or POD on the Friday unless arrival would be at an unreasonable late hour; in the latter event, the return should be made on Saturday; in either case, per diem or other authorized subsistence expenses will be payable until the traveler's arrival at home or POD; and
2. instead of travel on Saturday as indicated in subsection H1, above, the traveler may be allowed to return on Monday following the weekend; in this event, subsistence reimbursement will be suspended as of midnight Friday, but will be resumed at 12:01 AM Monday, continuing until the traveler reaches home or POD.
3. An employee whose official travel extends from one workweek through the next may travel home over the weekend or other non-workday using the cost comparison method to determine the amount of reimbursement the employee will receive for travel. The Employer agrees that, unless there is a finding of substantially increased costs, when lodging is included as part of a contract for conference rooms and/or other services, it will not include weekend lodging or lodging for non-work days so that the cost comparison method, including the cost of the hotel room, can be used.

I. Employees authorized to use a POV for official business will be paid mileage in accordance with IRM 1.32.1. For example:

1. when the use of a privately owned automobile for official business is advantageous to the Government (it is expected that the employee will travel less than 15,000 miles annually), the

employee providing such automobile will be reimbursed at the most current rate published by GSA in the Federal Register; and

2. when it is reasonably determined that an employee is a high-mileage driver (it is expected that the employee will drive at least 15,000 miles annually) and that a Government vehicle is available for the employee's use, the employee will be reimbursed at the most current rate published by GSA in the Federal Register if the employee elects to use his or her own automobile for official business.

J. Employees will be reimbursed for emergency personal telephone calls while in travel status. Employees will be reimbursed for brief personal telephone calls (usually five to ten minutes) each day while they are in travel status.

K. Employees will be reimbursed for authorized fees in connection with changing official travel arrangements caused by the needs of the Service, or due to a significant personal emergency such as a family, medical, or natural disaster emergency.

Section 4

When the Employer arranges to furnish lodging for employees, then the employee must stay at that facility unless the facility does not comply with the standards in Article 30, Section 12B.1

Section 5

Consistent with Federal Travel Regulations, employees who are assigned to training or duty away from their regular assigned POD, and elect to return home during non-work days will be reimbursed for travel not to exceed the amount reimbursable for the per diem had they remained away from home.

Section 6

Consistent with Federal Travel Regulations, when the nature and location of the work at a temporary duty location are such that suitable meals cannot be obtained there, the expense of daily travel required to obtain meals at the nearest available place may be approved as necessary transportation, not part of per diem or actual expense reimbursement. A statement of the necessity for such daily travel shall be notated on the voucher.

Section 7

A. An employee may be reimbursed for taxicab fares, plus tip, for transportation from the office to their home incident to officially ordered overtime provided all of the following conditions are met:

1. reimbursement is authorized by the official authorized to order or approve the performance of the overtime duty; (see Delegation Order No. 255);
2. the employee performed overtime duty incident to the conduct of official business at the designated POD;
3. the employee is dependent on public transportation, incident to the officially ordered overtime; and
4. the travel is performed during hours of infrequently scheduled public transportation or darkness.

Section 8

Employees having questions related to the content of the Travel IRM 1.32.1, or their entitlement thereunder, should take such matters up with their supervisors who shall be responsible for obtaining the answers to such questions.

Section 9

Employees who can be expected to drive 12,000 or more miles per year on official IRS business will be offered a GSA automobile for their use, subject to availability.

Section 10

An employee who rents a parking space at a POD on a regular basis, that is, at a weekly or monthly rate, shall be reimbursed on a pro rata basis for actual number of days the parking space is used for official business. Example: employee rents a parking space at a weekly rate for parking a privately owned automobile Monday through Friday, at or near the headquarters office. One-fifth (1/5) of the weekly rate will be allowed for each day that the employee uses a personally owned conveyance for official business. Example: an employee rents a parking space on a monthly basis at or near the office with the space available to the employee as provided by the rental agreement for twenty-one (21) days of the month. The employee uses the space for parking on official business seven (7) days during the month. The employee will be reimbursed for 7/21 or one-third (1/3) of the monthly cost. An employee who rents a parking space on a monthly basis and who receives a certificate from the parking facility that the space is available only during Monday through Friday shall be entitled to compute pro rata reimbursement based on the number of workdays in the month.

Section 11

Disabled employees may be directed to perform official travel and there are situations in which the assistance of an attendant or escort must be provided if the travel is to be accomplished. Under such circumstances the transportation and per diem expenses of an attendant will be allowed as necessary for travel in accordance with the Travel IRM 1.32.1.

Section 12

Changes in Government-wide regulations that result in a conflict with the provisions of this Article shall entitle either party to reopen those provisions that conflict with the revised regulations.

Section 13

Employees in travel status will not be required to use privately owned vehicles for carpooling.

Section 14

If it is determined that an employee qualifies and is authorized Temporary Quarters Subsistence Expenses (TQSE), the expenses may be authorized in thirty (30) day increments, not to exceed sixty (60) consecutive days. If it is determined there is a compelling reason, an additional sixty (60) consecutive days may be authorized.

Section 15

The Employer will grant employees the full benefits of any discretion it has in connection with frequent flyer and similar benefits.

Section 16

The Employer will share one-half of all travel savings on airfare and lodging expenses with employees. All the other terms of the Parties' Memorandum of Understanding on Travel Gainsharing shall continue to apply until renegotiated by the Parties, except that an employee must have generated $100 worth of savings to receive a disbursement.

Article 30 | Training

Section 1

A. The training and development of employees within the bargaining unit is a significant investment. In conjunction with this goal, the Employer will make available, as funds permit, to all employees the training it deems necessary for the performance of the employees' presently assigned duties or proposed assignments.

B. In accordance with 5 C.F.R. § 300 and the Uniform Guidelines on Employee Selection Procedures, the Employer may develop and administer assessments (including but not limited to written and on-the- job assessments), to determine the retention and/or advancement of employees in trainee/ developmental positions, up to the journey level and above, as applicable. Such assessments shall not be implemented without negotiations required with the Union, as provided for by Article 47. Non-probationary employees, who do not demonstrate an acceptable level of proficiency or performance on such assessments, initially and/or after an appropriate performance improvement period, should be aware that the Employer may take an unacceptable performance action under 5 U.S.C. Chapter 43 and Article 40 of this Agreement based thereon; the Employer will, consistent with staffing needs, make reasonable efforts to place employees who have successfully completed a probationary period with the IRS in a position that takes full advantage of their skills and abilities.

Section 2

A. Employees are responsible for self-development, for successfully completing and applying authorized training, and for fulfilling continued service agreements. In addition, they share with the Employer the responsibility to identify training needed to improve individual and organizational performance and identify methods to meet those needs, effectively and efficiently.

B. The Employer has determined that any expanded use of competencies into other human resource systems, such as promotions, will not proceed until appropriate validation is completed. Further, the Employer will notify the Union and negotiate to the extent required by law using the procedures in Article 47.

C. Where the Employer develops and administers valid training assessments (including needs assessment), the results of such assessments may be provided to the training coordinator and first-line supervisor, along with feedback from the classroom and on- the-job instructors, as appropriate. The results will not be used for performance evaluation purposes. Aggregate data will be supplied to the Employer to make decisions regarding training and developmental needs for groups of individuals. An employee may choose to reveal assessment scores a line manager to assist in the career development process but is under no obligation to do so.

D. Each employee will be entitled to establish a Career Learning Plan (CLP) with assistance and advice provided by the Employer. The primary emphasis of the plans will be, first, to address the competencies (or knowledge, skills, and abilities) needed by the employee in his/her current position; second, to prepare them for new career opportunities; and third, to address the competencies (or knowledge, skills, and abilities) needed for advancement beyond his/her current journey level. Although the primary responsibility for executing a CLP for career advancement falls with the employee, the Employer will provide

reasonable advice and assistance. Each plan shall establish a series of milestones and shall state the responsibilities of each party to realize such milestones. For employees who have a CLP approved by the Employer, the Employer will make reasonable efforts, consistent with workload and staffing needs, to approve up to sixteen (16) hours of administrative time per calendar year for self-directed training or developmental activities, if such activities are related to the employee's current or prospective job duties.

E. Consistent with law, the Union reserves the right to negotiate over training during mid-term changes that are not expressly covered by this Article (e.g., changes in work procedures and/or processes). In any such bargaining the Employer shall, upon request, provide the training materials that it plans to utilize for the implementation of a mid-term change.

Section 3

A. The Employer will maintain information and furnish counseling and guidance about suitable and available educational resources. The Union on its part will encourage employees to take advantage of suitable self-development opportunities.

B. An online course catalog will be available. Additional courses may also be made available to employees.

C. Job related IRS on-line courses will be made available to employees on a voluntary basis after hours. No administrative time will be available to the employee for the purpose of taking such courses (with the exception of employees referenced in Section 4 below).

Section 4

A. The Employer has determined to provide appropriate training to all employees whose positions are abolished or significantly reengineered as a direct result of organizational restructuring, work elimination, introduction of new duties, transfer of work, or implementation of new technology before expecting employees to perform new or greatly altered duties. Whenever possible, such training will occur or be identified and scheduled within six (6) months.

B. The Employer has determined that employees whose positions are abolished or significantly reengineered, as described above, will be provided the opportunity for training in the new work. The content, delivery method, and length of such training will be determined by the results of an appropriate assessment based upon the competencies required to be successful in the new position. Following the completion of the training, the need for additional assistance will be determined on a case-by-case basis by the Employer in consultation with the training professionals assigned to the office. Such determinations will consider:

1. what work remains in the commuting area at the employee's current grade level;
2. employee's experience (internal, external, and volunteer work) and education;
3. the results of a preliminary skills evaluation or competency assessment conducted with the assistance of the local internal or external training or counseling staffs;
4. business needs;
5. OPM qualification standards; and
6. an employee's CLP, where applicable.

Section 5

A. Employees will be reimbursed by the Employer for those portions of Certified Public Accountant (CPA) or bar review courses that are job related. Each fiscal year, the Employer shall make every effort to ensure funds are set aside for CPA and/or bar review training.

B. Employees shall be reimbursed for all authorized expenses for out-service training when all of the following conditions are met:

1. the training will enable the employees to meet one (1) of their CLP milestones or competency needs, to the extent allowable under Government- wide regulation;
2. comparable training is not available in the next nine (9) months through Employer-provided courses and it would be too costly for the Employer to develop a suitable program at the time;
3. reasonable inquiry has failed to disclose suitable, adequate and timely programs being offered by other Government agencies within the local area or online from any source;
4. the course meets the needs of the employee and of the Employer as well or better than other courses of its nature which also may be available within the next nine (9) months;
5. the course is not being taken solely for the purpose of obtaining a degree; and
6. funds are available to pay for the training without deferring or canceling higher priority commitments.

C. If an employee fails to successfully complete out service training, he/she shall reimburse the Employer for all tuition and related expenses

incurred by the Employer for such out-service training, unless the Employer's directed action resulted in the employee's failure to successfully complete the training.

D. Limited administrative time may be provided for employees who attend, at their own expense, out-service training for career enhancement. The appropriate amount of administrative time provided will be determined by the Employer on a case-by-case basis. If the employee fails to satisfactorily complete the course, the subsequent courses will be on the employee's own time until he or she exhibits satisfactory completion of a subsequent course.

Section 6

A. When training is given primarily to prepare employees for promotion pursuant to 5 C.F.R. § 335.103(c) (iii), selection for the training will be made under the competitive promotion procedures. This subsection will not be applicable to training provided to employees in career ladder positions who have not reached the full performance level.

B. Selection for bargaining unit collateral duty on-the-job instructor (OJI), classroom, and virtual, instructor cadres will be done through solicitation of volunteers as listed in Section 6.C below. The qualifications and geographic locations, if applicable, for the cadres will be included on the solicitation.

C. The Employer has determined that opportunities for classroom, virtual, OJI, and Lead OJI instructor assignments will be offered as follows:

1. The Employer will solicit volunteers and consider the following factors to make instructor assignments: availability, teaching expertise, subject matter expertise (including any recent technical training), POD, and recent instructor experience. If there are more qualified volunteers than available assignments, employees will be selected in earliest IRS EOD order. If insufficient qualified employees volunteer, the Employer will select qualified employees in latest EOD order.

2. Management will make every effort to rotate instructor assignments among qualified instructors so far as training and instructor requirements permit. If the Employer determines an instructor is not performing at an acceptable level, it will replace that instructor.

3. Semiannually, the Employer will provide a list to NTEU, by each business division, that contains the name, grade, series, and POD of certified classroom instructors who are available for instructor assignments.

4. As incentives for employees to volunteer for instructor assignments, the Employer will consider instructor assignments for swing and night shifts, if applicable, and reducing or eliminating the regular work assignments of employees selected for instructor assignments.

D. When the Employer is unable to accommodate all applicants for after-hours courses established by the Employer and financed in whole or in part by the Employer, available slots will be given out by the Employer on the basis of the order in which the applications are received. Applications not accommodated will be given priority status when the same course is repeated.

Section 7

An employee will have the right to raise lack of necessary training as a defense to a disciplinary, adverse or unacceptable performance action or any action by the Employer that has a negative impact on performance.

Section 8

A. Employees in the GS-905 classification will be reimbursed for continuing legal education courses consistent with the provisions of Sections 1, 2 and 5 of this Article.

B. The Employer will seek continuing legal education accreditation for the continuing professional education (CPE) courses offered to GS-905 employees.

Section 9

If permitted by budget, the Employer will maintain the Tuition Assistance Program (TAP). If the Employer decides to terminate or reduce the budget for the TAP, it will notify National NTEU and negotiate to the extent required by law.

Section 10

A. The local Labor Management Relations Committees (LMRCs) may advise the Employer on:

1. present training;
2. suggestions for additional training;
3. training needs as a result of reassignments, changes in law, and the type of work assigned; and
4. the need for refresher training.

Section 11

Where the employee takes an on-line course sponsored by the IRS, the Service will be obligated to provide the employee an electronic version of the training materials, subject to any applicable copyright restrictions. Moreover, an employee may request to take the on-line course on Telework consistent with the requirements of Article 50 of this Agreement.

Section 12

Miscellaneous Travel

A. 1. When training is scheduled in a location outside the employee's commuting area, the employee will be allowed to travel home or anywhere else outside the training site in accordance with the IRS Travel Guide, other governing regulations, and other Sections of this Agreement. Reimbursement for the travel will also be made in accordance with the IRS Travel Guide, other governing regulations, and other Sections of this Agreement.

2. When training is scheduled outside the employee's commuting area and public transportation is not readily available, the Employer will provide reasonable access to alternative means of transportation, when necessary, in accordance with the IRS Travel Guide, and other Sections of this Agreement.

B. 1. The Employer will make every reasonable effort to secure accommodations that are generally comparable to a typical private hotel room (e.g., private bathroom, personal phone, TV, refrigerator, Wi-Fi, etc.).

2. Otherwise eligible employees who attend training conferences may participate in the Travel Gainsharing program (e.g., they may volunteer to share a room, etc.).

3. When the Employer has not contracted for accommodations in accordance with Article 29, subsection 4A, the employee will have the option of off-site housing in accordance with the IRS Travel Guide and other governing regulations.

4. Absent a legitimate business reason, the Employer will ensure that employees will have access to computers at training facilities so that they may access their e-mail accounts in and outside of IRS, as well as the Intranet and Internet.

C. Overtime

When the Employer directs an employee to participate in job required training, a reasonable amount of time as determined by the Employer may be authorized for study outside the employee's regular duty hours; under such circumstances, such study time will be compensable, as specifically determined in advance by the Employer. The Employer will not mandate overtime for the purpose of study, however if the employee chooses not to study, the employee will still be responsible for the course materials. The limits may be set by the employee's immediate supervisor or by the instructor in formal classroom situations where the instructor assumes supervisory responsibilities for the duration of the training.

D. Unless otherwise specifically noted, all the terms of this Section apply to classroom and on-the-job instructors.

E. Testing will be done with full respect given to the need to provide reasonable accommodations to employees with disabilities, e.g., un-timed tests.

F. When employees are assigned to a training location during their first year with IRS and they are to be at that location for more than six (6) weeks, the Employer will, to the extent possible, treat that location as an IRS facility for purposes of providing the Union, upon request, with temporary meeting and conference room(s), telephone access, mail drop(s), means of distributing printed material to trainees, etc.

G. Reasonable Accommodation The Employer recognizes that where it provides facilities for training, sleeping, eating, etc., it is bound to provide any reasonable accommodations required for disabled employees by law.

Section 13

A. To the extent that the Employer or OPM establish that employees must be members of particular professional societies and organizations in order to be employed in an IRS position, the Employer will reimburse employees for their dues, subject to the availability of funds.

B. For employees who occupy GS-905 attorney positions, the individual must be a member in good standing of a State Bar and authorized to practice law in order to be reimbursed for State Bar dues.

Article 31 | Leave Sharing Program

Section 1 General

A. The Leave Sharing Program was established to assist IRS employees who are facing or who have faced personal/family medical emergencies. Leave Sharing consists of two programs: Leave Bank and Leave Transfer. To receive donated

leave from the Leave Bank, an employee must be a member of the Leave Bank. No membership is necessary to receive donated leave under the Leave Transfer Program. An employee who is a member of the Leave Bank may apply for leave through both the Leave Bank and Leave Transfer Programs. Application for the leave sharing programs may be made retroactively, but no later than thirty (30) days after the employee has returned from leave required by the medical emergency.

B. For purposes of this Article, the following definitions apply:

1. A family member is an employee's:
   - (a) spouse, and parents thereof;
   - (b) children, including adopted children, and spouses thereof;
   - (c) parents, and spouses thereof;
   - (d) brothers and sisters, and spouses thereof;
   - (e) grandparents and grandchildren, and spouses thereof;
   - (f) domestic partner and parents thereof, including domestic partners of any individuals specifically named above; and
   - (g) any individual related by blood or affinity whose close association with the employee is the equivalent of a family relationship.
2. Domestic partner means an adult in a committed relationship with another adult, including both same-sex and opposite-sex relationships. Committed relationship means one in which the employee, and his/her domestic partner, are each other's sole domestic partner (and are not married to or domestic partners with anyone else); and share responsibility for a significant measure of each other's common welfare and financial obligations. This includes, but is not limited to, any relationship between two individuals of the same or opposite sex that is granted legal recognition by a State or by the District of Columbia as a marriage or analogous relationship (including, but not limited to, a civil union).
3. Incapacitation means the inability to work, attend school, or perform other regular daily activities because of a serious health condition or treatment or recovery from a serious health condition.
4. Leave year means pay period one (1) through pay period twenty-six (26) or twenty-seven (27).
5. Medical emergency means a medical condition of an employee or a family member that is likely to require an employee's absence from duty for a prolonged period of time and results in a substantial loss of income to the employee because of the unavailability of paid leave. The period of time a doctor determines a mother is incapacitated after giving birth, qualifies as a medical emergency, whether the child is healthy or ill.
6. Substantial loss of income means an absence from duty without available paid leave for at least twenty-four (24) work hours (or in the case of a part-time employee, or an employee with an uncommon tour-of-duty, at least thirty percent (30%) of the average number of hours in the employee's biweekly scheduled tour-of-duty).

Section 2

Leave Bank Program

A. The IRS Leave Bank Program enables enrolled employees who have a medical emergency to use leave donated to the Leave Bank by IRS employees.

B. To join the Leave Bank, an employee must complete Form 9058 and return it to the Leave Bank Coordinator during a Leave Bank open season. Contact information for the Coordinators will be available on the ERC website. There are usually two (2) open season periods for Leave Bank membership: one that runs from December 1 through mid-January and another at approximately mid-year.

1. To enroll, the employee must donate the number of hours equal to his or her annual leave accrual for one (1) pay period.
2. An employee may also join the Leave Bank within thirty (30) days of being hired or returned to duty from extended leave.
3. The maximum amount of annual leave an employee may donate is one-half (½) of the amount of annual leave the employee will accrue during the leave year.

C. To apply for a Leave Bank donation, the employee must submit application Form 12303 to the Leave Bank Coordinator. Contact information for the Coordinators will be available on the ERC website. If a Leave Bank member is not capable of applying on his or her own behalf, an authorized personal representative may make the written application.

D. 1. If an employee has use or lose annual leave at the end of the year and would like to donate it to the Leave Bank, the employee must complete Form 9058 and submit it to the Leave

Bank Coordinator. Contact information for the Coordinators will be available on the ERC website. Use or lose annual leave donations do not constitute a Leave Bank membership donation, unless the use or lose donation is donated during an official open season period.

2. During October, the Employer will notify each employee of their right to donate unused annual leave to the Leave Bank by using the notice section of the Earnings and Leave Statement and advertising on the IRWeb.

E. The Leave Bank will accept leave donations year-round from employees.

F. Additional Leave Bank information, as well as the roles and responsibilities of the Leave Bank Board and the Leave Bank Coordinators are outlined in an Annual IRS/NTEU Program Letter.

Section 3

Leave Transfer Program

A. The Leave Transfer Program allows an employee to transfer annual leave to an approved leave recipient (excluding the employee's supervisor) up to one-half (1/2) of the amount of annual leave the employee will accrue during the leave year. Consistent with its right to waive the limitations on donating annual leave, the Employer will permit an employee to transfer up to seventy-five percent (75%) of accrued annual leave to a family member.

1. To donate leave to an employee of the IRS or of another Federal agency, the employee must contact the Leave Transfer Coordinator (contact information will be available on the ERC website).

2. An employee must provide documentation showing that the proposed leave recipient has been approved to receive donated annual leave (e.g., an officially approved Leave Transfer Program application).

B. To apply to become a leave transfer recipient, an employee must complete Form 12303 and submit it to the Leave Transfer Coordinator. Contact information for the Coordinators will be available on the ERC website.

1. The Leave Transfer Coordinator shall approve all applications to become a leave transfer recipient where Form 12303 indicates a medical professional has determined the employee, or his or her family member, has a medical emergency.

2. The Leave Transfer Coordinator will assist as appropriate in preparing or will prepare the employee's solicitation memorandum. Decisions on target audience for solicitation will be made by the employee seeking donations and the employee's manager. The parties agree, however, that generally the target audience will be the employee's Operating Division or equivalent or post-of-duty, as appropriate. If the employee does not receive an adequate number of hours, the parties agree to expand the target audience.

3. When an employee receives donated leave, it may be used only for the medical emergency for which it was donated.

Section 4

Emergency Leave Transfer Program

A. In the event of major disasters or emergencies declared by the President, such as floods, earthquakes, tornadoes, terrorist acts, etc., that result in severe adverse effects for a substantial number of employees, the President may direct the Office of Personnel Management (OPM) to establish an Emergency Leave Transfer Program. Under such a program, an employee in any Executive agency may donate annual leave for transfer to employees of his or her agency or to employees of other agencies who are adversely affected by the disaster or emergency. This program provides Federal employees with a special opportunity to help their fellow workers in times of need.

B. The Service is in the best position to determine whether donated annual leave is needed by its employees in disaster situations and can quickly facilitate the transfer of donated annual leave among agencies. The Employer is responsible for determining whether, and how much, donated annual leave is needed by affected employees; approving leave donors and/or leave recipients within the Service; and facilitating the distribution of donated annual leave from approved leave donors to approved leave recipients within the Service.

C. When the amount of annual leave donated by its employees is not sufficient to meet the needs of its approved emergency leave recipients, the Employer will notify OPM.

D. Employees requesting forms for donating and receiving annual leave under the Emergency Leave Transfer Program will be referred to the IRS Employee Resource Center.

Article 32 | Annual Leave

Section 1

A. The Employer has determined that annual leave will be granted in a manner which permits each employee to take consecutive days off up to two (2) consecutive weeks or more of annual leave each year. The Employer shall make every reasonable effort to grant employee requests for annual leave consistent with workload and staffing needs.

   1. If annual leave is denied, and upon request by the employee, the Employer will provide a statement of the reason(s) for the denial of the leave request. When a workload-related reason is given in a call site for denying a request for annual leave, the Employer will, upon the request of the impacted Chapter, provide the information relied upon to support the leave denial.

   2. Employees may utilize annual leave in fifteen (15) minute increments. Annual leave may not be charged in increments of less than fifteen (15) minutes.

B. Employees whose leave balances on September 15 indicate that they have leave which is, or will become, "use or lose" will submit, on or before October 1, plans to use such leave. The Employer shall make every reasonable effort to grant the employee's request for annual leave consistent with workload and staffing needs. Conflicts of choices related to the foregoing will be subject to the provisions of subsection 1C below. Employees should ensure that all use or lose leave is scheduled in writing and approved before the start of the third biweekly pay period prior to the end of the leave year. If "use or lose" annual leave is approved and subsequently cancelled by the Employer, the Employer will provide the employee with confirmation of the cancellation in writing. Once the employee makes a proper and timely request for the cancelled annual leave to be restored, the Employer will grant the restoration of the "use or lose" annual leave, confirmed in writing.

C. Subject to its right to assign work, the Employer will resolve a conflict in requests by employees in the same occupation for scheduled annual leave by granting preference to the employee with the most service as determined by enter on duty (EOD) date. An employee's approved annual leave will not be disapproved if an employee with an earlier EOD date subsequently requests leave for the same period.

D. In order to facilitate the making of personal plans by employees, the Employer agrees to respond to annual leave requests as soon as possible.

Section 2

The Employer may approve a change in selection of leave time provided another employee's choice is not affected.

Section 3

A. Seasonal employees who are to be placed in a non- pay status for a period of ten (10) workdays or less may charge such time to available annual leave.

B. The Employer may refuse to grant annual leave requests made by seasonal employees for any period which includes any of the last ten (10) workdays of any fiscal year, where such refusal is related to staffing and/or budgetary restrictions.

C. Except as otherwise provided in this Article, annual leave requests made by seasonal employees will be subject to the same considerations as requests made by other employees. The Employer shall make every reasonable effort to grant a seasonal employee's request for annual leave during peak season consistent with workload and staffing needs.

Section 4

Upon advance request, the Employer shall make every reasonable effort to grant, consistent with workload and staffing needs, an employee's request for annual leave for a workday which occurs on a religious holiday.

Section 5

The Employer has determined that an employee will be granted annual leave or leave without pay for up to five (5) days in case of a death in the immediate family.

Section 6

A. The granting of advanced annual leave by the Employer is discretionary. However, the Employer has determined that it will grant advanced annual leave, when the employee requesting advanced annual leave:

   1. has an advanced annual leave balance of forty (40) hours or less;

   2. has completed the first year of his/her probationary or trial period;

   3. has served more than ninety (90) days in his or her current appointment;

   4. is eligible to earn annual leave;

5. does not request more advanced annual leave than would be earned during the remainder of the leave year or for the remainder of the period during which the employee will be employed; but may have an outstanding advanced annual leave balance of no more than forty (40) hours at any given time;
6. is not on a leave restriction letter or has not been the subject of a leave related action covered by Article 38, or any action covered by Articles 39, and/or 40 within the last twelve (12) months; and
7. is expected to return to work after having used the leave.

B. As an exception to the forty (40) hour limitation in subsections 6A1 and 6A5, the Employer will grant additional advanced annual leave if the employee must be absent from work either due to (1) a serious health condition of the employee or (2) to care for a family member, as defined in Exhibit 33-1, with a serious health condition.

C. As annual leave is earned by the employee, the earned annual leave will be used to repay any outstanding advanced annual leave balance, or the employee may repay any outstanding balance with a cash payment.

D. The Employer shall make every reasonable effort to grant employee requests for advanced annual leave consistent with workload and staffing needs. However, valid requests for annual leave by other employees will take precedence over requests for advanced annual leave.

Section 7

A. Subject to its right to assign work, the Employer will authorize leave without pay for Union officers or their designees in each Chapter, as appropriate, and to any national officer of the Union for attendance at any Union-sponsored convention, meetings, or other Union business on the following basis: 0-500 bargaining unit employees, four (4); 501-1000 bargaining unit employees, six (6); and 1001 plus bargaining unit employees, eight (8).

B. In addition to the above, the Employer will grant Union officers and stewards leave to perform Union duties unless work requirements or the work schedule prohibits release. Such officers and stewards may charge such leave, at their option, to earned annual leave or leave without pay.

C. In instances where employees have received advanced approval for leave, which is later disapproved, resulting in a loss of personal expenses to the employee, the Employer has determined to make every reasonable effort to accomplish the employee's work before rescinding the approval; e.g. details or changes in deadlines, if possible.

Section 8

Notwithstanding the above, nothing contained in this Article will restrict the Employer's ability to require the presence of an employee, pursuant to its right to assign work under 5 U.S.C. § 7106(a)(2)(B), should the Employer determine that the employee's services are necessary.

Section 9

When the Employer determines that it will charge an employee Absent Without Leave (AWOL), it will notify the employee of the AWOL charge in writing as soon as possible but no later than the end of the pay period or within two (2) workdays of the AWOL charge if the AWOL charge occurs during the last two (2) days of the pay period (refer to Exhibit 32-1). Such notice will include the reason for charging AWOL and include the time period(s) in question and will be delivered to the employee in person if the employee is present in the workplace. If the employee is not present and/or is not expected to be present within a reasonable period of time, the notice will be mailed to the employee's home address.

Article 33 | Family Leave

Section 1

Consistent with the Family and Medical Leave Act (FMLA), employees are entitled to a total of twelve (12) weeks of unpaid leave during any twelve (12)-month period for family and medical needs. Employees may also be entitled to twenty-six (26) weeks of FMLA military leave to care for a covered service member with a serious illness or injury. Consistent with the Federal Employee Paid Leave Act, employees may also substitute up to twelve (12) weeks (480 hours) of paid parental leave for unpaid FMLA leave for the birth, adoption, or foster care placement of a child. Employees must meet the criteria for leave and comply with the requirements and obligations under the FMLA as referenced in Exhibit 33-1 (FMLA Leave), Exhibit 33-2 (Military FMLA Leave), Exhibit 33-3 (Military-Related Qualifying Exigency FMLA Leave), Exhibit 33-4 (Paid Parental Leave), and the applicable regulations.

Section 2

Notice of Leave

A. An employee must invoke entitlement to FMLA by notifying the Employer by either written, oral or electronic means that they intend to take FMLA leave (e.g., employees may invoke their entitlement to FMLA by e-mail).

B. If the need for leave is foreseeable, the employee shall provide notice to the Employer of their intention to take leave not less than thirty (30) days before the date the leave is to begin. If the need for leave is not foreseeable and the employee cannot provide thirty (30) days' notice, the employee shall provide notice within a reasonable period of time appropriate to the circumstances involved. If necessary, notice may be given by an employee's representative.

C. Consistent with the FMLA regulations, if the leave taken is foreseeable based on planned medical treatment (for example, physical therapy, allergy shots, etc.), the employee shall consult with their supervisor and make a reasonable effort to schedule the medical treatment so as not to disrupt unduly agency operations. The Employer may, for justifiable cause, request that the employee schedule or reschedule the medical treatment (if the health care provider provides service at a time more convenient to the Employer), subject to the approval of the health care provider.

D. Additional procedures for requesting leave under FMLA are contained in Exhibits 33-1, 33-2, 33-3 and 33-4.

Section 3

Medical and Other Certification Requirements for FMLA and Military FMLA Leave

A. For each request for regular FMLA leave (1) to care for a spouse, son, daughter or parent with a serious health condition; or (2) because a serious health condition of the employee makes them unable to perform one or more of the essential functions of their position, an employee must submit the medical certification consistent with subsections 3B and C below.

B. Once an employee has invoked his or her entitlement to FMLA leave pursuant to Section 2, above, the Employer will provide to the employee an appropriate form to obtain the medical certification. The employee may use the form provided by the Employer or use any other format to submit the medical certification to either the Employer or to the designated IRS health services provider consistent with subsection 3F1 below. Upon request, the Employer will provide the employee a copy of their Position Description and have a discussion with the employee concerning the essential job functions of their position. In addition, IRS will provide information regarding its designated health services provider including location, telephone, facsimile number and email address if that information is not included on the form to obtain medical certification.

C. The written medical certification shall include:

1. The date the serious health condition commenced;
2. The probable duration of the serious health condition or specify that the serious health condition is a chronic or continuing condition with an unknown duration and whether the patient is presently incapacitated and the likely duration and frequency of episodes of incapacity;
3. The appropriate medical facts within the knowledge of the health care provider regarding the serious health condition, including a general statement as to the incapacitation, examination, or treatment that may be required by a health care provider;
4. For purposes of leave taken to care for a spouse, son, daughter, or parent with a serious health condition:
   (a) A statement from the health care provider that the spouse, son, daughter, or parent of the employee requires psychological comfort and/or physical care; needs assistance for basic medical, hygienic, nutritional, safety, or transportation needs or in making arrangements to meet such needs; and would benefit from the employee's care or presence; and
   (b) A statement from the employee on the care they will provide and an estimate of the amount of time needed to care for their spouse, son, daughter, or parent.
5. For the purpose of leave taken due to a serious health condition of the employee, a statement that the employee is unable to perform one or more of the essential functions of their position or requires medical treatment for a serious health condition, based on written information provided by the Employer, on the essential functions of the employee's position or, if not provided, discussion with the employee about the essential functions of their position; and
6. In the case of certification for intermittent leave or leave on a reduced leave schedule for planned medical treatment (1) to care for a spouse, son, daughter or parent with a serious health condition; or (2) because a serious health condition of the employee makes them unable to perform one or more of the essential functions of their position, the dates (actual or estimates) on which such treatment is expected to be given, the duration of such treatment, and the period of recovery, if any, or specify that the serious health condition is a chronic or continuing condition with an unknown duration and whether the patient is

presently incapacitated and the likely duration and frequency of episodes of incapacity.

D. Employees may also be required to provide administratively acceptable evidence to their supervisors to support requests for FMLA leave to care for a child following birth or following placement of a child with the employee for adoption or foster care.

E. Medical certification requirements for leave requests to care for a covered service member with a serious injury or illness are found in Exhibit 33-2.

F. 1. An employee may elect to submit the required medical certification either directly to their supervisor (or higher level supervisor, such as Operations or Territory manager) or directly to the designated IRS health services provider, the Employer's designated medical professional (i.e., employees may choose to provide any required medical certifications, such as Form WH-380, only to those medical professionals designated by the Employer). Employees will not be required to reveal the details of their medical condition to their supervisors or managers.

2. Where an employee elects to provide the required medical certification directly to their supervisor, the Employer has determined that supervisors may approve the FMLA request without first obtaining a recommendation from the Employer's designated medical professional. Supervisors, however, may not disapprove the FMLA request without first submitting the required medical certification to, and receiving a recommendation from, the Employer's designated medical professional.

3. The IRS recognizes the importance of keeping medical information secure and confidential as required by law and regulation. Managers and supervisors will not disclose any details of employees' medical conditions of which they become aware unless such disclosure is permitted by law or regulation.

G. Once an employee submits the completed medical certification signed by a health care provider, Employer may not request new information from the health care provider, except as permitted by applicable regulations. However, with the employee's permission, the Employer's medical professional may contact the employee's health care provider for purposes of clarifying the medical certification. The Employer may not demand that the employee authorize it or its medical professional to discuss the employee's medical condition with the employee's physician; or demand that the employee sign a release permitting the Employer or its medical professional access to the employee's medical records as a condition to granting FMLA leave.

H. Employees using FMLA leave due to pregnancy, or a chronic or a long-term condition will not usually be required to obtain a medical certification more than once a year. The Employer may, however, at its own expense, require subsequent medical re-certifications on a periodic basis, but not more than once every thirty (30) days.

I. If the Employer doubts the validity of the certification provided by the employee's health care provider, as opposed to the completeness of the certification, the Employer may require at its own expense that the employee obtain the opinion of a second health care provider designated or approved by the Employer. If the opinion of the second health care provider differs from the original certification, the Employer may require, at its own expense, that the employee obtain the opinion of a third health care provider designated or approved jointly by the Employer and the employee. The opinion of the third health care provider shall be binding on the Employer and the employee. Should the Employer require additional medical opinion(s) under the provisions of this paragraph, the employee shall receive a reasonable amount of administrative time to obtain the opinion(s).

J. If the employee is unable to provide the required medical documentation certification before leave begins, or if the Employer questions the validity of the original certification provided by the employee and the medical treatment requires the leave to begin, the Employer will grant provisional leave pending a final written medical certification. If, after the provisional leave has commenced, the employee fails to provide the requested medical certification within the required time frames set forth in the regulations, the Employer may charge the employee as absent without leave (AWOL) or allow the employee to request that provisional leave be charged as leave without pay (LWOP) or charged as appropriate annual and/or sick leave. When the Employer determines that it will charge an employee Absent Without Leave (AWOL), it will notify the employee of the AWOL charge in writing as soon as possible, but no later than the end of the pay period or within two (2) workdays of the AWOL charge if the AWOL charge occurs during the last two (2) days of the pay period.

K. The Employer will provide resources on the IRS web site to assist employees in obtaining information on FMLA and answers to their questions regarding FMLA.

L. If an Employee's FMLA leave request is denied, the Employer will provide the reasons to the employee in writing within five (5) workdays of the denial.

M. For leave taken on an intermittent or reduced leave schedule, if the health care provider has specified on the medical certification a minimum duration of the period of incapacity, then the Employer may not request recertification until that period has passed.

Section 4

Paid Parental Leave

A. Employees who meet qualifying criteria are entitled to twelve (12) administrative workweeks (up to 480 hours) of Paid Parental Leave (PPL) for the birth or adoption of a child or foster care placements that occur on October 1, 2020, or thereafter. PPL is a substitute for unpaid leave under the Family Medical Leave Act (FMLA).

B. A full-time employee is entitled to a maximum of twelve administrative work weeks (480 hours) of PPL during the 12-month period beginning on the date of birth, adoption, or placement of a child in foster care (or children, in the instance of multiple children in a single birth, adoption, or foster care placement. Eligible seasonal and part-time employees are also entitled to PPL, as set forth in Exh. 33-4.

C. Eligibility. To be eligible for PPL an employee must:

1. Have experienced the birth, adoption, or foster care placement of a child on or after October 1, 2020;
2. Have been employed by the federal government for at least twelve (12) months prior to using paid parental leave (does not require twelve (12) recent or consecutive months of federal employment);
3. Be engaged in activities directly connected to the care of the child; and
4. Be located inside the local geographic area where the child is located.

D. To invoke their right to PPL, employees must complete and submit to the Employer Form 9611-A (Paid Parental Leave Request) and Form 9611-B (Agreement to Complete 12-Week Work Obligation).

E. Employees who invoke their right to PPL must agree in writing before the PPL begins to remain at the Employer for a period of twelve (12) weeks after the day on which PPL concludes.

F. Seasonal employees are entitled to PPL when in a work status.

G. PPL benefits expire twelve (12) months from the date of birth, adoption, or foster care placement. For employees who experience multiple births or placements in a 12-month period, a new 12-month period and entitlement for PPL will begin with each birth or placement. However, the maximum PPL an employee can take during a 12-month period remains 480 hours (or appropriate prorated amount for part-time employees).

H. For additional information on the criteria for leave and compliance of all requirements and obligations for PPL, see Exhibit 33-4.

Section 5

Substituting Paid Leave for FMLA

A. An employee who has been approved for FMLA may elect to substitute the following paid leave for any or all of the period of unpaid leave:

1. Accrued or accumulated annual or sick leave consistent with laws and Government-wide regulations governing the granting and use of annual and sick leave;
2. Advanced annual or sick leave granted under Articles 32 and 34;
3. leave made available to employees under the leave bank and leave transfer provisions of Article 31; and
4. PPL pursuant to Section 4, above.

B. An employee must notify their supervisor of the intent to substitute paid leave for any period of unpaid leave prior to the date the paid leave commences. An employee normally may not retroactively substitute paid leave for unpaid leave already taken. Paid leave and/or donated leave, however, will be authorized for periods of unpaid leave where the employee and their representative could not provide advance notice due to incapacitation.

C. The Employer will not deny an employee's request to substitute paid leave described above for any or all of the period of leave without pay to which the employee is entitled under the FMLA. Additionally, the Employer will not require an employee to substitute paid leave for any or all of the period of leave without pay to which the employee is entitled under FMLA.

D. Although employees cannot substitute compensatory time or credit hours for approved FMLA leave, employees may use approved compensatory time or approved credit hours prior, or subsequent to, FMLA leave.

E. If an employee has been approved for FMLA and requests advanced sick leave for the same illness and for the same period of time covered by the

FMLA leave, the employee will not be required to provide the medical documentation required by Article 34, subsection 6A4 to obtain approval for the advanced sick leave.

Section 6

Parental Leave

A. 1. In addition to any leave to which the employee may be entitled under the FMLA and/or the PPL, the employees may be granted an additional six (6) months of leave for parental reasons. The Employer will not ordinarily require the employee to return to duty earlier than nine (9) months after childbirth. The employee is not required to invoke entitlement to FMLA in order to request up to nine (9) months of parental leave. However, the employee must invoke entitlement to FMLA to receive leave under the FMLA including the substitution of paid parental leave.

2. Pursuant to subsection 6A1, above, for the additional time granted for parental leave not otherwise covered by the FMLA, the following provisions apply:

(a) Subject to the provisions of Article 34, sick leave and/or advanced sick leave may be used for the time due to delivery and recuperation;

(b) Annual leave may be requested under the provisions of Article 32;

(c) Leave without pay, credit hours, or compensatory time off, or other paid time off (e.g., time off award) may be used for approved parental leave; and

(d) The employee may use all, a part, or none of their available annual or sick leave time.

B. In accordance with Sections 2 and 3 and subsection 4C above, for the birth, adoption or foster care placement of the employee's child, the employee is responsible for notifying the supervisor of their intent to request leave for parental reasons, including the type of leave, approximate dates, and anticipated duration. This will allow the Employer to prepare for any staffing adjustments necessary to compensate for the employee's absence.

C. The Employer will make a reasonable effort to accommodate a pregnant employee's request for a modification of duties or a temporary assignment when the request is supported by acceptable medical evidence.

Section 7

Part-Time and Job Sharing Opportunities

Consistent with workload and staffing needs, the Employer will make every reasonable effort to provide part-time or job-sharing opportunities for employees and pursuant to Article 22, subsection 3B, will provide such opportunities for employees to care for their spouses, children, or parents with serious health conditions.

Article 34 | Sick Leave

Section 1

Employees will earn and use sick leave in accordance with applicable statutes and regulations. Employees may utilize approved sick leave in fifteen (15) minute increments. Employees may not be charged sick leave without consent.

Section 2

A. Approval of sick leave will be made for employees in accordance with Exhibit 34-1.

B. Where foreseeable, employees must request advance approval for sick leave. Employees encountering the need for unanticipated sick leave, which could not be requested in advance, must notify their supervisor as soon as possible, but in no event later than two (2) hours after their normal time for reporting to work on the first day of the absence. If the degree of illness or injury prohibits compliance with the two (2) hour limit, the employee will report the absence as soon as possible. If the supervisor is not available when the employee calls to request sick leave, the employee must leave a voice message with their current telephone number or the employee must e-mail the supervisor and include their current telephone number.

Section 3

A. The Employer may grant sick leave only when the need for sick leave is supported by administratively acceptable evidence. The Employer will consider an employee's self-certification as to the reason for his or her absence as administratively acceptable evidence, and will not require a doctor's certificate, for absences of three (3) consecutive workdays or less, except as provided for in subsection 4A below.

B. Employees may be required to furnish a medical certificate or other administratively acceptable medical evidence to substantiate a request for

approval of sick leave if sick leave exceeds three (3) consecutive workdays.

C. Medical certificates required under subsection 3B must:

1. include a statement that the employee is under the care of a health care provider;
2. include a statement that the employee was incapacitated for duty and the days the employee was incapacitated;
3. include information concerning the expected duration of the incapacitation; and
4. must be signed by or contain the stamped signature of the health care provider.

D. An employee must provide any required medical certification no later than fifteen (15) days after the date the Employer requests it. If it is not practicable under the circumstances for the employee to provide the requested certification within fifteen (15) days despite his or her diligent and good faith efforts, the employee must provide the medical certification within a reasonable period of time under the circumstances involved, but no later than thirty (30) days after the date the Employer requests the certification. An employee who does not provide the required medical certification within the specified time period is not entitled to sick leave.

E. The Employer has determined that medical certificates will not be required as a matter of policy simply because an employee is absent on specific workdays or specific work times, such as "high volume days," "black out days," or "critical days." The Employer retains the right, however, to request a medical certificate on such days if it has reasonable grounds to believe that the employee is improperly requesting or using sick leave.

Section 4

A. 1. Where the Employer has reasonable grounds to question whether an employee is properly using sick leave for any period of time (for example, when sick leave is used frequently or in unusual patterns or circumstances), the Employer may inquire further into the matter and ask the employee to explain. Absent a reasonably acceptable explanation, the Employer has determined that it will orally counsel the employee that continued frequent use of sick leave or use in unusual patterns or circumstances may result in a written requirement to furnish acceptable medical documentation or medical certification for each subsequent absence due to illness or incapacitation for duty, regardless of duration.

2. If reasonable grounds continue to exist for questioning an employee's use of sick leave, the Employer has determined that it may request that the employee provide a medical certification as described in subsection 3C for each absence for which sick leave is requested.

3. The Employer has determined that if reasonable grounds continue to exist for questioning an employee's use of sick leave, the employee may be notified in writing that for a stated period (not to exceed six (6) months) no request for sick leave, or other leave in lieu of sick leave, will be approved unless supported by a medical certificate as described above in subsection 3C which must also include a diagnosis and/or prognosis to the extent not prohibited by law. Any such written notice will describe the frequency, patterns, or circumstances which led to its issuance.

4. Sick leave restriction letters will be based on an employee's absences due to alleged illnesses. Sick leave restriction letters will not be based on an employee's use of approved annual leave (not including annual in lieu of sick leave) or leave approved under the Family Medical Leave Act. Employees on sick leave restriction letters may request annual leave and Family Medical Leave under the applicable Articles of this Agreement.

5. Employees placed on sick leave restriction letters may file a grievance under the streamlined grievance procedures contained in Article 41 of this Agreement.

B. Employees who, because of illness, are released from duty, and are not subject to the restrictions of subsection 4A, above, will not be required to furnish a medical certificate to substantiate sick leave for the day released from duty. Subsequent days of absence will be subject to the provisions of subsections 3A, 3B, 3C, 3D, and 3E above.

C. Employees who are not subject to the restrictions of subsection 4A, above, will not be required to furnish a medical certificate on a continuing basis if the employee suffers from a chronic condition, which does not necessarily require medical treatment although absence from work may be necessary and the employee has previously furnished a medical certificate regarding the chronic condition. The Employer may periodically require further medical certification to substantiate an employee's continued use of this provision.

Section 5

A. An approved absence for the purposes of sick leave will be charged to annual leave if requested

by the employee and there is no just cause for the Employer to deny such request.

B. An employee who becomes ill while on annual leave may have the time of illness changed to sick leave provided that the employee notifies the supervisor on the first day of the illness and otherwise complies with the requirements of Section 3 of this Article.

Section 6

A. The Employer has determined that an employee will be given advanced sick leave when all of the following conditions are met:

1. the employee is eligible to earn sick leave;
2. the employee's request does not exceed thirty (30) workdays; or whatever lesser amount complies with applicable regulations (e.g., 104 hours for bereavement leave);
3. there is no reason to believe the employee will not return to work after having used the leave;
4. the employee has provided acceptable medical documentation of the need for advanced sick leave;
5. the employee is adopting a child, or the employee or family member has a serious health condition, or to make arrangements necessitated by the death of a family member or to attend the funeral of a family member (i.e. spouse, parent, or child); and
6. The employee is not subject to the restrictions of subsection 4A above.

B. Even if all of the conditions above have been met, the Employer may deny advanced sick leave to probationary employees during the first year of their probationary period.

C. Advanced sick leave is not available for routine medical visits or minor illnesses.

D. As sick leave is earned by an employee, the earned sick leave will be used to repay any outstanding advanced sick leave balance or the employee can repay with a cash payment.

Section 7

A. For purposes of sick leave, the employee will not be required to reveal any details about the nature of his or her underlying medical condition to the Employer. When specific medical information involving the employee's medical condition, including such matters as a diagnosis or prognosis, is required as part of an employee's request for sick leave, the employee may choose to provide that information only to a medical professional designated by the Employer. Moreover, the Employer may not require the employee to sign a release for their medical information or to authorize other than a specific, narrow scope discussion between the employee's and the Employer's medical professionals.

B. The Employer will treat as confidential any medical information given by an employee in support of a request for sick leave. The Employer may disclose such information subject to its Privacy Act obligations, for work related reasons on a need to know basis only.

Section 8

The Employer will implement this Article consistent with 5 C.F.R. § 630, as appropriate (see Exhibit 34-1).

Section 9

Notwithstanding the above, nothing contained in this Article will restrict the Employer's ability to require the presence of an employee, pursuant to its right to assign work under 5 U.S.C. § 7106(a)(2)(B), should the Employer determine that the employee's services are necessary.

Article 35 | Leaves of Absence

Section 1

A. The Employer will approve leaves of absence for any employee elected to a national officer position of the Union for the purpose of serving full time in the elected position.

B. The Employer will approve leaves of absence for one (1) elected local Chapter officer in each Chapter that represents at least 500 bargaining unit employees.

C. Leaves of absence granted under subsections 1A and B, above, will be for a period concurrent with the term of office of the elected official and will be automatically renewed by the Employer upon notification in writing from the elected official who has been reelected and wishes to continue in a leave of absence status.

D. The Employer will approve leaves of absence for twenty (20) employees Service-wide for the purpose of serving in full time appointive positions for the Union. The term of the leave of absence will be two (2) years. All affected individuals will have their leaves of absence renewed for one (1) additional two (2) year period upon request.

E. Leaves of absence requested under subsection 1D, above, will not require the Employer to grant leaves of absence to more than two (2) employees of an office at any one time.

Section 2

A. The Employer will allow an employee to take leave without pay (LWOP) for up to one (1) year after completion of five (5) years of service to engage in full time job related study, or to engage in any other activities, subject to the work requirements of the Employer.

B. Employees may take LWOP for up to thirty (30) days for political activities permitted under the Hatch Act Reform Amendments of 1993.

Section 3

A. All of the leaves of absence granted or approved in accordance with Sections 1 and 2 are subject to the following conditions in addition to such other conditions as may be imposed by law or higher regulations:

   1. they will be without pay;
   2. access to the Employer's premises by such employees will be in accordance with the terms of this Agreement or IRS regulations, whichever is applicable; and
   3. employees are subject to Office of Government Ethics rules and regulations and any other applicable rules or regulations related to ethics and conduct.

B. In addition to the conditions cited in subsection 3A, above, employees taking leaves of absence under Section 2 of this Article are subject to the following additional conditions:

   1. the course of study must be approved by the Employer as being designed to improve the job skills of the employee; and
   2. if the course of study is one which combines work and study, the work portion is subject to the outside work requirements of the Employer.

C. Subject to its right to assign employees, the Employer will attempt to accomplish the following to the extent practical:

   1. place an employee returning from leave of absence in the position held at the time that the leave of absence began;
   2. failing this, an effort will be made to place the employee in a like position in the commuting area; and
   3. failing either of the foregoing, the employee will be placed in a like position somewhere in the office.

Section 4

Notwithstanding the above, nothing contained in this Article will restrict the Employer's ability to require the presence of an employee, pursuant to its right to assign work under 5 U.S.C. § 7106(a)(2)(B), should the Employer determine that the employee's services are necessary.

Article 36 | Administrative, Weather and Safety, and Other Leave

Section 1

A. For purposes of this Article, administrative leave is leave without loss of or reduction in: (1) pay, (2) leave to which an employee is otherwise entitled under law, or (3) credit for time or service; and that is not authorized under any other provision of law.

B. This Article is implemented in accordance with Title 5 U.S.C. § 6329a, Administrative Leave, and Title 5 U.S.C. § 6329c, Weather and Safety Leave, enacted as part of the Administrative Leave Act of 2016. The parties recognize that there are limitations on administrative leave contained in Section 6329a, including a limit of 80 hours per calendar year for full time employees and prorated equivalent limitations for part-time employees.

C. In the event OPM issues any final regulations as required by the Administrative Leave Act of 2016 during the duration of this contract, and such regulations impact this Article, either party may reopen this Article by providing notice within thirty (30) days of issuance of the regulations. Such notice and bargaining will be conducted pursuant to Article 47, Sections 1 and 2.

Section 2

Voting

A. The Employer has determined to exercise its discretionary authority to grant administrative leave for voting purposes to the extent that such time off does not interfere with agency operations. The granting of administrative leave will be done in a fair and equitable manner. As a general rule, when the voting polls are not open at least three (3) hours either before or after an employee's regular hours of work, such employee may be granted an amount of administrative leave to vote or register which will permit the employee to report to work three (3) hours after the polls open or leave work three (3) hours before the polls close, whichever requires the lesser amount of time off.

   The same general rule will apply to early voting if the employee is unable to vote on the day of the election because of activities related to IRS mission (such as travel) and cannot vote by absentee ballot; and early voting hours are the same as, or exceed, voting hours on the day

of election. If a manager refuses to grant an employee administrative leave to vote, the matter will immediately be referred to the SCR or Campus equivalent executive for a determination whether the granting of administrative leave is appropriate. In no circumstances will an employee be approved for more than four (4) hours of administrative leave for voting purposes. This provision applies to federal and state elections where candidates are running for office, including primaries and caucuses.

In addition, the Employer has determined that if an employee's voting place is beyond the normal commuting distance and vote by absentee ballot is not permitted, the Employer may grant administrative leave of up to eight (8) hours, depending on the distance to be traveled, to allow the employee to make the trip to the voting place to cast a ballot under the circumstances described above.

B. Employees on a gliding schedule will notify their managers at least twenty-four (24) hours in advance of the actual voting day as to what their start time will be on the voting day.

Section 3

Tax Audits

A. An employee will be granted administrative leave to attend a tax audit which is required as a condition of employment.

B. An employee will be granted administrative leave to attend a discussion of the employee's own tax affairs with a representative of the Employer.

C. An employee will be granted administrative leave to attend a tax audit which results from an investigation.

Section 4

Professional Examinations

A. The Employer has determined that an internal revenue agent, estate tax examiner, estate tax attorney, revenue officer, tax compliance officer, appeals officer, tax law specialist, accountant (not admitted to any bar or licensed as a CPA), engineer, or appraiser, within the United States or its possessions, will be granted administrative leave four (4) times to the extent necessary to sit for the examination/certification process in order to attain professional certifications in their occupational field (e.g. Bar, CPA, CMA, CIA, State Certified General Appraiser, Professional Engineer license, or for membership as an Associate, etc.).

Such granting of administrative leave will be extended to include the time for necessary oral interviews and travel time on the day of the examination. Administrative leave may also be granted for specialized professional examinations in the computer field.

B. The Employer has determined that it will grant additional administrative leave for this purpose to the above described employees who have shown reasonable progress toward achieving success in passing the applicable examinations.

Section 5

Emergency Absence of Less Than One Hour

The Employer has determined that an emergency absence of less than one (1) hour will be excused when the affected employee provides the Employer with a reasonably acceptable explanation for the absence.

Section 6

Travel Status

If emergency repairs become necessary while an employee in official travel status is using a privately-owned vehicle, the employee will be continued in official pay status, contingent upon the presentation to the supervisor of a reasonable, acceptable explanation/documentation relating to the emergency. In such situations, the employee will (within the hour, if practicable) provide the supervisor with an estimate of the situation and obtain appropriate instructions.

Section 7

Return from Active Military Duty

Employees who return from active military service in support of Overseas Contingency Operations (OCO) are entitled to five (5) days of excused absence each time they return from active military duty. In order to receive the five (5) days of excused absence, employees must spend at least forty-two (42) consecutive days on active duty in support of OCO. A returning employee is authorized to use this excused absence only once during a twelve (12) month period beginning after the first use of the excused absence. This provision must be applied consistent with current published OPM guidance.

Section 8

Blood Donation

The Employer has determined that an employee who donates blood or blood derivatives is authorized to receive four (4) hours of administrative leave immediately following the donation for recuperative purposes. However, subject to supervisory approval, the recuperative time may be taken later in the day that the blood is donated rather than immediately following the donation. At the employee's option, he or she

may take the recuperative time at home. In addition, administrative leave will be granted for reasonable travel to and from the donation site and to actually give blood. If necessary, additional recuperative time may be requested. However, the total amount of administrative leave will be limited to the remaining scheduled work hours on the day of the donation. An employee who is not accepted for donating blood is only authorized to the time necessary to travel to and from the local donation site and the time needed to make the determination.

Section 9

Volunteer Activities

A. If workload permits, employees who are rated fully successful and above will be granted up to eight (8) hours of administrative leave per year to volunteer their time to legitimate public service organizations. Time spent in such activities outside an employee's regular working hours is not hours of work. Administrative leave for volunteer activities will be limited to those situations in which the employee's absence, as determined by the Employer, is not specifically prohibited by law and meets at least one (1) of the following criteria:

   1. the absence is directly related to the Service's mission;
   2. the absence is officially sponsored or sanctioned by the Employer;
   3. the absence will clearly enhance the professional development or skills of the employee in his or her current position; or
   4. the Employer determines that the activity is in the best interests of the Service.

B. If the supervisor determines that workload permits, employee requests for administrative leave to perform volunteer activities will be submitted to a second level manager, as determined by each Business Unit, for approval. Denials of such requests are not grievable.

Section 10

Benefits Counseling

Subject to workload considerations the Employer may grant an employee up to four (4) hours administrative leave per calendar year for the purposes of attending a health benefits fair, reviewing health benefits information and materials, receiving financial counseling, and seeking supplemental retirement counseling. These activities must be sponsored or made available by the Federal Government or the Union. Except for administrative leave for retirement planning, as provided for in Article 21, no other administrative time shall be authorized for general benefit counseling.

Section 11

Bone Marrow or Organ Donation

A. The Employer will periodically inform employees of the availability of bone marrow and organ donation leave authorized by 5 U.S.C. § 6327.

B. The Employer has determined that an employee will be granted up to seven (7) days of bone marrow leave each calendar year to serve as a bone marrow donor. An employee will also be granted up to thirty (30) days of organ donor leave each calendar year to serve as an organ donor. Any leave provided for both bone marrow and organ donations shall be in addition to an employee's voluntary use of annual and/or sick leave. The leave permitted under this Section will include the time required for travel, any testing to determine if the employee is a compatible donor, as well as the time required to undergo the donation or transplant procedure and to recuperate. In addition to bone marrow or organ donor leave, an employee may also request other leave AND time off for these purposes.

C. To obtain such leave, the employee will provide documentation to his or her supervisor reflecting the fact that the employee has been approved to be a bone marrow or organ donor and the date(s) on which such procedure will occur.

Section 12

Military Leave

A. Military leave for federal employees, as defined by 5 U.S.C. § 2105, is authorized by 5 U.S.C. § 6323. The law provides four independent military leave entitlements, which are:

   1. 5 U.S.C. § 6323(a) provides fifteen (15) days per fiscal year (prorated for part-time employees) for active duty, active duty training, and inactive duty training. An employee can carry over a maximum of fifteen (15) days into the next fiscal year. Inactive Duty Training (IDT) is authorized training performed by members of a Reserve component not on active duty and performed in connection with the prescribed activities of the Reserve component. It consists of regularly scheduled unit training periods, additional training periods and equivalent training.
   2. 5 U.S.C. § 6323(b) provides twenty-two (22) workdays per calendar year for emergency duty as ordered by the President, the Secretary of Defense, or a State Governor. This leave is provided for employees who perform military duties in support of civil authorities in the protection of life and property or who perform

full-time military service as a result of a call or order to active duty in support of a contingency operation as defined in section 10 U.S.C. § 101(a)(13).

3. 5 U.S.C. § 6323(c) provides unlimited military leave to members of the National Guard of the District of Columbia for certain types of duty ordered or authorized under Title 39 of the District of Columbia Code.

4. 5 U.S.C. § 6323(d) provides that Reserve and National Guard Technicians only are entitled to forty-four (44) workdays of military leave for duties overseas under certain conditions.

B. Employees on the following types of appointments are entitled to military leave: Permanent; Term (if appointment is greater than one (1) year); Part-time (16-32 hours/week) permanent employees; and temporary indefinite appointments of one year or more. Intermittent employees are not entitled to military leave.

C. An employee who presents military orders which meet the requirements specified by the law and who has not already exhausted that entitlement may use military leave. Military leave shall be credited to a full-time employee on the basis of an eight (8) hour workday. The minimum charge to leave is one (1) hour as required by law. An employee may be charged military leave only for hours that the employee would otherwise have worked and received pay. Employees who request military leave for inactive duty training (which is generally two (2), four (4), or six (6) hours in length) will be charged only the amount of military leave necessary to cover the period of training and necessary travel. Members of the Reserves and National Guard will not be charged military leave for weekends and holidays that occur within the period of military service.

D. Approval of military leave provided in the foregoing shall be based on a copy of the orders directing the employee to active duty and a copy of the certificate on completion of such duty.

E. Military leave shall be without loss of pay.

F. The Employer will comply with the provisions of the Uniformed Services Employment and Reemployment Rights Act (USERRA), 38 U.S.C. § 4301, et. al. The USERRA applies to persons who perform duty, voluntarily or involuntarily, in the uniformed services which includes the Army, Air Force, Navy, Marine Corps, Coast Guard, and Public Health Service Commissioned Corps, as well as the reserve components of each of these services. Uniformed service includes active duty, active duty for training, inactive duty training (such as drills), initial active duty training, and funeral honors duty performed by National Guard and reserve members as well as the period for which a person is absent from a position of employment for the purpose of an examination to determine fitness to perform any such duty.

G. Service members returning from a period of service in the uniformed services must be reemployed by the "preservice" employer if they meet all five (5) eligibility criteria:

1. the person must have held a civilian job;
2. the person must have given notice to the Employer that he or she was leaving the job for service in the uniformed services unless giving notice is precluded by military necessity or otherwise impossible or unreasonable;
3. the period of service must not have exceeded five (5) years;
4. the person must not have been released from service under dishonorable or other punitive conditions; and
5. the person must have reported back to the civilian job in a timely manner or have submitted a timely application for reemployment.

Section 13

Court Leave

Employees are entitled to court leave for jury or witness service in accordance with 5 U.S.C. § 6322 and IRM § 6.630.1.16.

Section 14

Weather and Safety Leave

A. Whenever it becomes necessary to close an office because of inclement weather or other safety-related condition and to grant weather and safety leave, reasonable efforts will be made to inform all employees by private or public media, including email, the IRS Emergency Hotlines, and other methods as appropriate and available. A "weather or other safety-related condition" is one which is general rather than personal in scope and impact. It may be caused by developments such as terror alerts or attacks, heavy snow or severe icing conditions, floods, earthquakes, hurricanes or other natural disasters, air pollution, massive power failure, major fires or serious interruptions to public transportation caused by incidents such as strikes of local transit employees or mass demonstrations that create safety-related conditions consistent with 5 C.F.R. Part 630, Subpart P.

B. The provisions below apply to employees who may be eligible to receive weather and safety

leave and who are not participating in a Telework program. Provisions concerning weather and safety leave applicable to Telework employees are contained in Article 50, Section 7.

1. The Employer has determined that if a weather or other safety-related conditions described above exists and prevents an employee from safely traveling to work and the post-of-duty is not closed, the employee will be granted weather and safety leave for all or part of the day only if he or she is prevented from safely traveling to his/her POD.

2. To request weather and safety leave, the employee may submit Form 10837, Request for Weather and Safety Leave Due to Emergency Conditions or other documentation. Factors which shall be considered by the Employer when determining if an employee will be granted weather and safety leave and uniformly applied to all employees within the area affected by the weather or other safety-related condition include the following:

   (a) the employee resides within or travels through an area affected by the weather or other safety-related condition;

   (b) the mode of transportation normally used by or reasonably available to the employee;

   (c) efforts taken by the employee to come to work;

   (d) the success of other similarly-situated employees;

   (e) any physical disability of the employee; and

   (f) any local travel restrictions or evacuation orders.

   The Employer at its option may waive the above requirement for documentation for absences of four (4) hours or less. Documentation may be required for employees who are away from their post-of-duty for personal reasons and are prevented from returning to work due to weather or other safety-related conditions. Any grievances filed must include an explanation of why the employee failed to arrive at work.

   Employees who are scheduled to report to the post of duty, but are prevented or delayed from arrival, are obligated to contact their supervisors as early as practicable to explain the circumstances and provide an estimated time of arrival at work. In cases where weather and safety leave is granted for consecutive days, the employee must be reachable by the Employer via telephone or email, provided such services are available. If so, the employee must respond to attempts to communicate within twenty-four (24) hours.

C. Employees on official travel who are prevented from safely traveling to or safely performing work at the temporary duty location may be eligible for weather and safety leave. In such circumstances, the employee must contact the manager as soon as practicable to receive further instructions.

D. Office Open with Early Closure/Departure

   1. In the event of an "open with early departure" operating announcement, all employees working in the office (i.e. the official duty station) up to the early departure time will be granted weather and safety leave for the period from the early departure time to the end of their Tour of Duty (TOD). Employees working in the office who have leave (paid or unpaid) or paid time off (e.g. compensatory time off, credit hours) scheduled to begin at the start of the early departure time or thereafter, but who no longer require it because its intended purpose is frustrated (e.g., a cancelled medical appointment or a cancelled flight to a vacation destination), may rescind the time off and receive the same amount of weather and safety leave that is granted to other employees in the office. The manager may request information or documentation to show that granting weather and safety leave is appropriate.

   2. When an early departure time is announced and the employee anticipates circumstances that could prevent him/her from safely traveling home at the early departure time, consistent with workload and staffing needs, the manager may grant weather and safety leave from the time the employee leaves work through the remainder of the TOD, provided that the employee provides the manager with reasonably acceptable documentation.

E. Delayed Opening of Office

   An employee who is on scheduled leave or paid time off for the entire day but chooses to come in at the start of his or her TOD following a delayed arrival will contact his or her manager via telephone or will follow any other mutually agreed upon process to advise the manager of his or her intent to come in to the office, will receive weather and safety leave up until the time of the delayed arrival, and will have the remainder of the scheduled leave or paid time off cancelled.

F. Closures when Employees are Scheduled for an Approved Absence

   Employees may cancel pre-approved leave or

paid time off and be granted the same amount of weather and safety leave as other employees when its intended purpose is frustrated by the same weather and safety-related condition forcing the office closure. The manager may request information or documentation to show that granting weather and safety leave is appropriate.

Section 15

Notwithstanding the above, nothing contained in this Article will restrict the Employer's ability to require the presence of an employee, pursuant to its right to assign work under 5 U.S.C. § 7106(a)(2)(B), should the Employer determine that the employees' services are necessary.

Article 37 | Probationary Employees

Section 1

Probationary employees will be advised of their progress at least ninety (90) days prior to the end of their probationary period with the Service.

Section 2

A. The appropriate Chapter President will be notified at least twenty-four (24) hours prior to a meeting scheduled for the purpose of removing a probationary employee of the time and place of the meeting. Prior to the beginning of the meeting, and if the employee does not object, the Union will be afforded up to fifteen (15) minutes to speak in private with the employee.

B. A letter of termination will advise probationary employees of their statutory appeal rights. The letter of termination will also advise the employee of the following: "In addition to any right you may have to appeal to the Merit Systems Protection Board (MSPB) or the Equal Employment Opportunity Commission (EEOC), you may also have the right to file charges or complaints with the Federal Labor Relations Authority (FLRA), Office of Special Counsel (OSC), the Office of Personnel Management (OPM) or other Federal agencies if you believe your rights have been violated and your claims are within their jurisdiction."

Section 3

A. All provisions of this Agreement apply to probationary employees, except those provisions which are inconsistent with law, rule, or regulation. The Union may represent probationary employees in connection with any matter consistent with law or regulation and this Agreement, e.g.,

1. the denial of leave, including the Family and Medical Leave Act (FMLA);
2. a request for an Alternate Work Schedule (AWS);
3. an investigation conducted by the Treasury Inspector General for Tax Administration (TIGTA);
4. an improper reassignment or error in the merit promotion process;
5. a negative recordation used in a performance appraisal;
6. a dispute over a performance appraisal or rating of record; and
7. employment related claims that may be raised to outside Government agencies.

Article 38 | Disciplinary Actions

Section 1

A. A disciplinary action for purposes of this Article is defined as an admonishment, a written reprimand, or a suspension of fourteen (14) days or less.

B. This Article applies to bargaining unit employees who have completed their probationary or trial period except to the extent prohibited by law.

C. No bargaining unit employee will be the subject of a disciplinary action except for such cause as will promote the efficiency of the service, as those terms have been defined in applicable case law.

D. The Union shall be given the opportunity to be represented at any examination of an employee in the unit by a representative of the Agency in connection with an investigation if:

1. the employee reasonably believes that the examination may result in disciplinary action against the employee; and
2. the employee requests representation.

E. A meeting between an employee and the supervisor, acting supervisor or other line management official during which the principal topic of discussion is discipline or potential discipline will entitle the employee involved to request to be accompanied by the Union steward during such meeting. If such a request is made, the supervisor, acting supervisor or other line management official will honor the request. Any meeting held for the purpose of issuing a disciplinary or proposed disciplinary letter to a bargaining unit employee will not be investigative in nature.

F. In deciding what disciplinary action may be appropriate, the Employer will give due consideration to the relevance of any mitigating and/or aggravating circumstances. The following factors, included herein for purposes of illustration, are neither meant to be exhaustive nor intended to be applied mechanically, but rather to outline the tolerable limits of reasonableness:

1. the nature and seriousness of the offense, and its relation to the employee's duties, position, and responsibilities, including whether the offense was intentional or technical and inadvertent, or was committed maliciously or for gain, or was frequently repeated;
2. the employee's job level and type of employment, including supervisor or fiduciary role, contacts with the public, and prominence of the position;
3. the employee's past disciplinary record;
4. the employee's past work record; including length of service, performance on the job, ability to get along with fellow workers, and dependability;
5. the effect of the offense upon the employee's ability to perform at a satisfactory level and its effect upon the Employer's confidence in the employee's ability to perform assigned duties;
6. consistency of the penalty with those imposed upon other employees for the same or similar offenses;
7. the notoriety of the offense or its impact upon the reputation of the Employer;
8. the clarity with which the employee was on notice of any rules that were violated in committing the offense, or had been warned about the conduct in question;
9. potential for the employee's rehabilitation;
10. mitigating circumstances surrounding the offense such as unusual job tensions, personality problems, mental impairment, harassment, or bad faith, malice or provocation on the part of others involved in the matter; and
11. the adequacy and effectiveness of alternative sanctions to deter such conduct in the future by the employee or others.

G. The Employer recognizes the importance of completing an investigation of an employee in as timely a manner as is practicable. Further, discipline, when proposed by the Employer, will also be administered as timely as possible.

H. When an employee has been advised that they are/were the subject of an investigation, and a determination is made not to propose a disciplinary action, the Employer will issue the appropriate letter (e.g. clearance or closed without action) to the employee within a timely fashion, i.e., within thirty (30) days of when the case involving the employee is closed. The letter will not be placed in the employee's Official Personnel Folder (OPF) unless requested by the employee in writing.

Section 2

Alternative Discipline

A. The Employer and the Union encourage the use of alternative approaches to traditional disciplinary actions. The goal of such an approach is to positively change an employee's conduct by offering an alternative means of correcting such conduct. The Employer will publicize to supervisors the benefits of alternative discipline and will include such information on alternative discipline in the Guide to Penalty Determinations. The Employer will recommend that traditional discipline and alternative discipline should not normally be combined.

B. Alternative discipline methods and mechanisms shall be implemented consistent with the following objectives:

1. improving communications and interpersonal working relationships between supervisors and employees;
2. correcting behavioral problems;
3. reducing the costs and delays inherent in traditional disciplinary actions; and
4. decreasing the contentiousness between the parties at the local level.

C. Alternative discipline is offered solely by agreement of the parties. Under no circumstances is alternative discipline required to be used but, if used, the provisions of this Agreement must be met.

D. Alternative discipline is an option when the disciplinary action would otherwise involve an official reprimand or a suspension of fourteen (14) days or less.

E. Alternative discipline discussions must occur prior to entering into the "traditional" disciplinary process.

F. 1. Prior to the issuance of a letter of reprimand or a proposal to suspend, the Employer will inform the employee that "traditional" discipline is being contemplated and that the employee may request consideration of an alternative form of discipline. The employee will have five (5) workdays to request consideration

of the alternative discipline option. Should the employee request consideration of alternative discipline, meeting(s) will be held and concluded within five (5) workdays of the request. At the conclusion of the meeting(s):

(a) an agreement on alternative discipline must be reached; or

(b) the "traditional" disciplinary process will begin.

2. If such meetings are held, they will include the proposing official or designee, other Employer representatives deemed necessary, the employee, and the employee's representative. Should alternative discipline meetings prove to be unproductive, either party may elect to terminate them prior to the five (5) workday timeframe and proceed with the "traditional" discipline. If an alternative discipline agreement is reached, it will be reduced to writing consistent with this Agreement. Should an alternative discipline agreement not be reached, the employee will be afforded his or her rights as described in this Article.

G. The parties may agree to extend the time frames in subsection 2F.

H. In any alternative discipline agreement, it is understood that:

1. should future misconduct occur, the alternative discipline agreement will constitute a prior disciplinary action that may be considered in future disciplinary actions;
2. the alternative discipline agreement will be maintained by the Employer in a manner which is consistent with the retention requirements of the underlying action;
3. the alternative discipline agreement will not be placed in the employee's Official Personnel Folder (OPF);
4. the alternative discipline agreement does not preclude the Employer from taking appropriate action regarding any other misconduct not covered by the alternative discipline agreement;
5. the alternative discipline agreement is not precedential;
6. should the employee violate the alternative discipline agreement, the employee will be notified in writing of the violation and that the penalty as outlined in the alternative discipline agreement will be effected immediately;
7. should the employee dispute whether a violation of the alternative discipline agreement occurred, the employee may file a grievance within five (5) workdays of receipt of written notification on only whether a violation of the alternative discipline agreement occurred;
8. Should the employee grieve whether the violation occurred, imposition of the penalty will be stayed pending resolution of the grievance;
9. if the grievance is not resolved it must be submitted to the expedited arbitration process, consistent with subsection 7D, below, where an arbitrator's review is limited to the dispute of whether or not there was a violation of the alternative discipline agreement; and
10. the alternative discipline agreement must be signed by the employee, the employee's representative, and an Employer representative with the delegated authority to take the "traditional" discipline which was replaced by the alternative discipline.

I. Any alternative discipline agreement must include the following:

1. a detailed description of the alternative discipline which has been agreed to;
2. a statement of the penalty for which the alternative discipline agreement is a substitute;
3. a statement of the misconduct;
4. a statement that the employee admits to engaging in the misconduct; and
5. a statement that the employee and the Union waive all oral and/or written reply, grievance, appeal and complaint rights in any forum.

J. If the underlying discipline involves charges of either (1) absence without permission for more than five (5) days (at least forty-one (41) hours) in any one calendar year; or (2) violations of subpart G of the Standards of Ethical Conduct of Employees of the Executive Branch for viewing, downloading or exchanging pornography, including child pornography, on a Federal Government computer or while performing official Federal Government duties; then the alternative discipline agreement must include a provision prohibiting the employee from working under any form of Telework arrangement for the same length of time as the retention requirements for the underlying action (e.g., for a period of two (2) years when the alternative discipline agreement takes the place of a non-tax related reprimand and indefinitely when the alternative discipline agreement takes the place of a suspension).

Section 3

A. An employee will, in any disciplinary action and upon request, be furnished a copy of that portion of all written documents which contain evidence

relied on by the Employer which form the basis for the reasons and specifications. In addition, the employee and/or NTEU may request other information in response to the proposed action, consistent with appropriate Statutes (e.g., 5 U.S.C. §§ 7114(b)(4), 552, and 552a).

B. Upon request, an employee, or the Union when designated by the employee, will be furnished all written documents pertaining to the investigation of the employee that were available to the proposing official at the time the notice of proposed action was issued to the employee.

C. If probable cause exists and is demonstrated to the arbitrator by the Union on appeal that information provided for in an investigative report relating to the specifications has not been furnished by the Employer, upon request of the arbitrator, the report will be furnished for an "in camera" inspection to be made in conformity with the Privacy Act (5 U.S.C. § 552a). Material determined by the arbitrator to be favorable under the criteria of subsection 3B, and not previously furnished to the Union, will be furnished to the Union.

D. Nothing in this Section is to be construed as a waiver of the employee's or Union's right to request additional information under other authorities, such as Freedom of Information Act, Privacy Act, or Civil Service Reform Act.

Section 4

Matters which may otherwise be appealable to arbitration may not be processed under this Article if the matter is pending before a Federal court or the employee is under arrest or indictment.

Section 5

A. When the Employer proposes to suspend an employee for fourteen (14) days or less, the following procedures will apply:

1. the Employer will provide the affected employee with fifteen (15) days advance written notification of the proposed suspension;
2. The employee has the right, but is not obligated to make an oral and/or written reply on the reasons and specifications prior to a final decision, provided that the oral or written reply is received by the Employer within a reasonable period of time after the employee's receipt of the letter of proposed action. Any request for an oral reply must be made within seven (7) days of the employee's receipt of the letter of proposed action.
3. The Employer agrees that when a record of an oral/written reply is made, it will always contain as an attachment, all documents submitted by the employee and his or her representative. Any documents not submitted at the oral reply, but received within five (5) workdays of the date of the oral reply, where practicable, will be included in the reply record;
4. The Employer will issue a final decision after receipt of the written and/or oral reply, or the termination of the fifteen (15) day notice period. This letter will state which reasons and specifications are sustained and will address factual disputes, if any, raised in the employee's reply by stating the reasons why each factual dispute was rejected; and
5. The Employer has determined that the representative who hears the oral reply and/or written reply by the employee and who issues the final decision will be different than the Employer representative who proposed the suspension of the employee under this Section.

Section 6

A. In cases where a suspension is proposed for reasons of off-duty misconduct, the Employer's written notification provided for in Section 5, above, will also contain a statement of the nexus between the off-duty misconduct and the efficiency of the Service. The notification will describe why and how there is a connection between the specific off-duty misconduct and the efficiency of the Service. (For example, how would drunk driving that led to an arrest interfere with the efficiency of the Service so as to warrant discipline?)

B. If the Employer elects to change or modify the stated nexus prior to issuing a final decision letter, the employee will be informed of such changes or modifications in writing in accordance with Section 1 of Article 52.

C. The employee will have the opportunity to make an oral and/or written answer to the new statement of nexus. The parties intend that an oral response should be made only in exceptional cases.

1. Within five (5) workdays of the employee's receipt of the new nexus statement, the Employer shall be notified of the employee's intention to submit an oral and/or written answer. The oral answer must be made within ten (10) days of the employee's receipt of the new nexus statement, absent mutual consent. The written answer must be served on the Employer on or before the tenth (10th) workday following receipt by the employee of the new nexus statement, absent mutual consent. "Served" means mailing by certified mail or hand delivery to the appropriate Employer office.

2. Where an oral answer is submitted, the Employer shall make a written summary of the answer. The written summary shall be sent to the employee's representative. The employee's representative shall have three (3) workdays from receipt of the written summary to send corrections of the summary to the Employer. If the Employer sent the summary to the representative by express mail or hand delivery, the representative will return the corrections by express mail or hand delivery.

D. After issuance of the decision letter, the Employer may amend or change its nexus statement under the following circumstances:

1. a new nexus statement is based on newly discovered evidence which was not discoverable earlier with the exercise of due diligence; or

2. a change occurs in applicable case law or statute.

E. If the Employer amends the nexus statement due to the discovery of new evidence as described in subsection 6D1, the Employer will expeditiously notify the employee's representative (or the employee, if unrepresented) of its intent to rely on a new nexus theory because of the newly discovered evidence. If it becomes necessary to delay or cancel an arbitration hearing because of the need of the Union to respond at hearing to this new nexus theory, and if the Employer's notification to the Union of the new nexus theory occurs within seven (7) days of a scheduled hearing, the Employer and the Union shall equally share the expenses of a cancellation fee.

F. Nothing in this Section shall preclude the Employer from responding to or rebutting any evidence, arguments, or defenses raised by or on behalf of the employee.

G. Letters of official reprimand which are based on reasons of off-duty misconduct will also state a nexus between such misconduct and the efficiency of the Service.

Section 7

A. If the Employer's final decision is that an employee will be suspended for a period of not more than fourteen (14) days, the suspension will take effect as soon as possible, but no sooner than seven (7) workdays after the employee's receipt of the final decision.

B. Suspensions of between four (4) and fourteen (14) days will be stayed pending an arbitration decision provided that:

1. for suspensions of four (4) to fourteen (14) days, a grievance is filed within seven (7) workdays of the final decision on the action, and arbitration is invoked within seven (7) workdays of the last step grievance decision; and

2. the arbitrator's decision is issued within 180 days of the invocation.

C. Suspensions of fourteen (14) days or less will be grieved to the last step of the grievance procedure. Unless a stay is requested pursuant to subsection 7B1, above, the employee has fifteen (15) workdays to file a grievance. The Union may appeal such grievances to expedited arbitration. Suspensions of fourteen (14) days or less for mitigated RRA Section 1203 violations need not be grieved to the last step of the grievance procedure and may instead be appealed directly to expedited arbitration. In such cases, the Union may not grieve the level of imposed disciplinary action.

D. The Union must notify the IRS of any appeal to arbitration filed by the Union. Such notice must be sent to an e-mail address established by the Employer. The e-mail address will be provided to the Union at the national level whenever changed in the future. The Union must invoke arbitration within thirty (30) days of the date it receives the final grievance decision issued by the Employer. If a final decision was not timely rendered, the Union may invoke arbitration at any time after the date on which the decision was due and up until thirty (30) days after the decision is eventually provided.

E. If timely notice of an appeal to arbitration is not received by the IRS consistent with the terms of this Agreement, the decision of the Employer may not be appealed in any other manner under the terms of this Agreement.

F. The standard of proof will be substantial evidence for arbitration provided for in this Article.

Section 8

A. 1. To the extent not prohibited by law, the Employer will provide the Union with copies of all admonishments, written reprimands, proposal and decision letters for suspensions of fourteen (14) days or less, and alternative discipline agreements simultaneously with their issuance to employees. One (1) copy shall be provided to the Chapter office that represents the affected employee, and to the servicing NTEU National Field Office. It shall be the responsibility of both the local Union office and the NTEU National Field Office to maintain this information for their use in grievances and arbitrations and all other representative matters.

2. The letters referenced in this Section and the case data provided in subsection 8B will be

coded with the same case number in order for the Union to cross-reference the data. The Employer will sanitize documents in compliance with applicable laws, rules and regulations, and not over-sanitize so as to cause the information to be unusable.

3. Where the Union has provided the Agency with a signed designation of representation, the Employer will provide an unsanitized copy of the decision letter to the Chapter on the same day that it is provided to the employee.
4. The Employer agrees that it will not affect discipline until it has complied with subsections 3A and 3B of this Article.

B. The Employer will, to the extent not prohibited by law, provide National NTEU with a semi-annual report showing disciplinary, adverse, and unacceptable performance actions. This data file will include all information from ALERTS not prohibited from disclosure in accordance with governing statutes. This data file will be forwarded electronically.

C. Information provided by the Employer pursuant to this Section need not be provided again to any Union Chapter, office, or representative pursuant to any statutory or contractual request.

Section 9

At the time the Employer issues its proposal letter and its decision letter to an employee, it shall include a letter written by the Union which outlines the employee's right to representation and his or her appeal rights. Failure to include such a letter shall be grievable but shall not constitute a basis for overturning the disciplinary action.

Article 39 | Adverse Actions

Section 1

A. An adverse action, for purposes of this Article, is defined as a removal; a suspension for more than fourteen (14) days; an indefinite suspension; a reduction in grade or a reduction in pay; and a furlough of thirty (30) days or less of a full-time employee. This Article does not apply to a reduction in grade or a removal based on unacceptable performance when pursued under 5 U.S.C. § 4303.

B. This Article is intended to be applied in compliance with 5 U.S.C. Chapter 75; 5 C.F.R. § 752, Subpart D, and applicable case law.

C. This Article only applies to bargaining unit employees who have completed their probationary period or trial period, except to the extent prohibited by law.

D. No bargaining unit employee will be subject to an adverse action except for such cause as will promote the efficiency of the Service.

E. The Union shall be given the opportunity to be represented at any examination of an employee in the unit by a representative of the Agency in connection with an investigation if:

1. the employee reasonably believes that the examination may result in disciplinary action against the employee; and
2. the employee requests representation.

F. A meeting between an employee and the supervisor, acting supervisor or other line management official during which the principal topic of discussion is an adverse action or proposed adverse action will entitle the employee involved to request to be accompanied by the Union steward during such meeting. If such a request is made, the supervisor, acting supervisor or other line management official will honor the request. Any meeting held for the purpose of issuing an adverse action or proposed adverse action letter to a bargaining unit employee will not be investigative in nature.

G. In deciding what adverse action may be appropriate, the Employer will give due consideration to the relevance of any mitigating and/or aggravating circumstances. The following factors, included herein for purposes of illustration, are neither meant to be exhaustive nor intended to be applied mechanically, but rather to outline the tolerable limits of reasonableness:

1. the nature and seriousness of the offense, and its relation to the employee's duties, position, and responsibilities, including whether the offense was intentional or technical and inadvertent, or was committed maliciously or for gain, or was frequently repeated;
2. the employee's job level and type of employment including supervisorial or fiduciary role, contacts with the public, and prominence of the position;
3. the employee's past disciplinary record;
4. the employee's past work record; including length of service, performance on the job, ability to get along with fellow workers, and dependability;
5. the effect of the offense upon the employee's ability to perform at a satisfactory level and its effect upon the Employer's confidence in the employee's ability to perform assigned duties;

6. consistency of the penalty with those imposed upon other employees for the same or similar offenses;
7. the notoriety of the offense or its impact upon the reputation of the Employer;
8. the clarity with which the employee was on notice of any rules that were violated in committing the offense, or had been warned about the conduct in question;
9. potential for the employee's rehabilitation;
10. mitigating circumstances surrounding the offense such as unusual job tensions, personality problems, mental impairment, harassment, or bad faith, malice or provocation on the part of others involved in the matter; and
11. the adequacy and effectiveness of alternative sanctions to deter such conduct in the future by the employee or others.

H. The Employer has determined that the principal of progressive discipline should be considered unless the offense warrants a severe penalty, such as removal.

I. The Employer recognizes the importance of completing an investigation of an employee in as timely a manner as is practicable. Further, adverse actions, when proposed by the Employer, will also be administered as timely as possible.

J. When an employee has been advised that he or she is/was the subject of an investigation, and a determination is made not to propose a disciplinary action, the Employer will issue the appropriate letter (e.g., clearance or closed without action) to the employee within a timely fashion, i.e., within thirty (30) days of when the case involving the employee is closed. The letter will not be placed in the employee's Official Personnel Folder (OPF) unless requested by the employee in writing.

Section 2

A. In all cases of proposed adverse action, the employee will be given written notice stating the specific reasons for the proposed action not less than thirty (30) days in advance of the action, except as provided in subsection 2C below.

B. 1. In all cases of proposed adverse action, except as provided in subsection 2C, below, the employee will be given the opportunity but will not be obliged to respond orally and/or in writing to the reasons and specifications prior to a decision on them provided that the oral and/or written reply is received by the Employer within a reasonable period of time after the employee's receipt of the letter of proposed action. Any request for an oral reply must be made within seven (7) days of the employee's receipt of the letter of proposed action.

2. The Employer agrees that when a record of an oral/written reply is made, it will always contain as an attachment, all documents submitted by the employee and his or her representative. Any documents not submitted at the oral reply, but received within five (5) workdays of the date of the oral reply, where practicable, will be included in the reply record.

3. The Employer has determined that the Employer representative who hears the oral reply and/or written reply by the employee and who issues the final decision will be different than the Employer representative who proposed the adverse action under this Section.

C. In cases of proposed removal or indefinite suspension where the Employer has reasonable cause to believe the employee has committed a crime for which a sentence of imprisonment may be imposed, the employee will be given written notice stating the specific reason(s) for the proposed action seven (7) days in advance of the action. The employee will be given the opportunity, but will not be obliged to respond orally and/or in writing to the proposed action prior to a decision being provided, however, that the employee's reply or replies must be received by the Employer within seven (7) days of receipt by the employee of the advance written notice.

D. If the employee elects to make an oral reply, the Employer will prepare a verbatim transcript of the oral reply and will provide a copy to the employee or designated Union representative upon request.

Section 3

A. In cases where an adverse action is proposed for reasons of off-duty misconduct, the Employer's written notification provided for in subsection 2A, above, will also contain a statement of the nexus between the off-duty misconduct and the efficiency of the Service. The notification will describe why and how there is a connection between the specific off-duty misconduct and the efficiency of the Service. (For example, how would drunk driving that led to an arrest interfere with the efficiency of the Service so as to warrant an adverse action?)

B. If the Employer elects to change or modify the stated nexus prior to issuing a final decision letter, the employee will be informed of such changes or modifications in writing in accordance with Section 1 of Article 52.

C. The employee will have the opportunity to make an oral and/or written answer to the new statement of nexus. The parties intend that an oral response should be made only in exceptional cases.

1. Within five (5) workdays of the employee's receipt of the new nexus statement, the Employer shall be notified of the employee's intention to submit an oral and/or written answer. The oral answer must be made within ten (10) days of the employee's receipt of the new nexus statement, absent mutual consent. The written answer must be served on the Employer on or before the tenth (10th) workday following receipt by the employee of the new nexus statement, absent mutual consent. "Served" means mailing by certified mail or hand delivery to the appropriate Employer office.

2. Where an oral answer is submitted, the Employer shall make a written summary of the answer. The written summary shall be sent to the employee's representative. The employee's representative shall have three (3) workdays from receipt of the written summary to send corrections of the summary to the Employer. If the Employer sent the summary to the representative by express mail or hand delivery, the representative will return the corrections by express mail or hand delivery.

D. After the issuance of the decision letter, the Employer may amend or change its nexus statement under the following circumstances:

1. a new nexus statement is based on newly discovered evidence which was not discoverable earlier with the exercise of due diligence; or

2. a change occurs in applicable case law or statute.

E. If the Employer amends the nexus statement due to discovery of new evidence, it will expeditiously notify the employee's representative (or the employee if unrepresented) of its intent to rely on a new nexus theory because of newly discovered evidence. If it becomes necessary to delay or cancel an arbitration hearing because of the need of the Union to respond at hearing to this new nexus theory, and if the Employer's notification to the Union of the new nexus theory occurs within seven (7) days of a scheduled hearing, the Employer and the Union shall equally share the expenses of a cancellation fee.

F. Nothing in this Section shall preclude the Employer from responding to or rebutting any evidence, argument, or defenses raised by or on behalf of the employee.

Section 4

An official who sustains the proposed reasons against an employee in an adverse action will set forth findings with respect to each reason and specification against the employee in the notice of decision. Such notice will also address factual disputes, if any, raised in the employee's reply by stating the reasons why each factual dispute was rejected.

Section 5

A. An employee will, in any adverse action and upon request, be furnished a copy of that portion of all written documents which contain evidence relied on by the Employer which form the basis for the reasons and specifications. In addition, the employee and/or NTEU may request other information in response to the proposed action, consistent with appropriate Statutes (e.g., 5 U.S.C. § 7114(b)(4), 5 U.S.C. §§ 552 and 552a.

B. Upon request, an employee, or the Union when designated by the employee, will be furnished all written documents pertaining to the investigation of the employee that were available to the proposing official at the time the notice of proposed action was issued to the employee.

C. If probable cause exists and is demonstrated to the arbitrator by the Union on appeal that information provided for in subsection 5B, above, has not been furnished by the Employer, upon request by the arbitrator the report will be furnished for an "in camera" inspection to be made in conformity with the Privacy Act (5 U.S.C. § 552a). Material determined by the arbitrator to be favorable under the criteria of subsection 5B and not previously furnished to the Union will be furnished to the Union.

D. Nothing in this Section is to be construed as a waiver of the employee's or Union's right to request additional information under other authorities such as the Freedom of Information Act, Privacy Act, or Civil Service Reform Act.

Section 6

A. If the Employer's final decision is to effect an adverse action against a bargaining unit employee, the employee may appeal the decision to the Merit Systems Protection Board (MSPB) in accordance with applicable law, or with the consent of the Union to binding arbitration. Under no condition may an employee appeal an adverse action to both MSPB and arbitration.

B. The Union must notify the IRS of any appeal to arbitration filed by the Union. Such notice must be sent to an e-mail address established by the Employer. The e-mail address will be provided to

the Union at the national level whenever changed in the future. The Union must invoke arbitration within thirty (30) days of the date the employee receives the final decision issued by the Employer.

C. If timely notice of appeal is not received, the action may not be appealed to the arbitration procedure.

D. The standard of proof in any arbitration over this matter will be the preponderance of evidence.

E. In order to expedite resolution of removals, suspensions, and reductions in grade of three (3) grades or more covered by this Article, the parties agree to the following procedures for arbitration of such actions:

1. the parties shall establish a hearing date so that the hearing will be conducted within 120 days of the action's effective date. If the parties are unable to agree to such a date, the assigned arbitrator shall be empowered and instructed upon the motion of either party to establish a date and conduct the hearing within the time set forth above. Once established, a hearing date may be changed only by the parties' mutual agreement, and the arbitrator shall permit either party to proceed ex parte in the event the other party fails to present its case on the established hearing date;
2. if the assigned arbitrator is unable to provide a hearing date within the time set forth above, a new arbitrator will be promptly assigned; and
3. after conducting the hearing, the assigned arbitrator shall be responsible for scheduling closure of the record and issuing a decision not later than sixty (60) days after the hearing is concluded.

Section 7

A. 1. To the extent not prohibited by law, the Employer will provide the Union with copies of adverse action proposal and decision letters, simultaneously with their issuance to employees. One (1) copy shall be provided to the Chapter office that represents the affected employee and one (1) copy shall be provided to the servicing NTEU National Field Office. It shall be the responsibility of both the local Union office and the NTEU National Field Office to maintain this information for their use in grievances and arbitrations and all other representative matters.

2. The letters referenced in this Section and the case data provided in subsection 7B will be coded with the same case number in order for the Union to cross-reference the data. The Employer will sanitize documents in compliance with applicable laws, rules and regulations, and not over-sanitize so as to cause the information to be unusable.
3. Where the Union has provided the Agency with a signed designation of representation, the Employer will provide an unsanitized copy of the decision letter to the Chapter on the same day that it is provided to the employee.
4. The Employer agrees that it will not affect discipline until it has complied with subsection 5A of this Article.

B. The Employer will, to the extent not prohibited by law, provide National NTEU with a semi-annual report showing disciplinary, adverse, and unacceptable performance actions. This data file will include all information from ALERTS not prohibited from disclosure in accordance with governing statutes. This data file will be forwarded electronically.

C. Information provided by the Employer pursuant to this Section need not be provided again to any NTEU Chapter, office, or representative pursuant to any statutory or contractual request.

Section 8

At the time the Employer issues its proposal letter and its decision letter to an employee, it shall include a letter written by the Union which outlines the employee's right to representation, and his or her appeal rights. Failure to include such a letter shall be grievable but shall not constitute a basis for overturning the adverse action.

Section 9

The Employer has determined that the Guide for Penalty Determinations is a guide, and that supervisors are responsible for determining the type of penalty to initiate for alleged conduct violations.

Article 40 | Unacceptable Performance

Section 1

A. An action based on unacceptable performance, for the purpose of this Article, is defined as the reduction in grade or removal of an employee whose performance fails to meet established performance standards in one or more critical job elements of the employee's position.

B. This Article is intended to be applied consistent with 5 U.S.C. §§ 4303 and 432, and applicable case law. This Article does not apply to adverse actions brought under Article 39 of this Agreement. However, nothing prohibits the Employer from

bringing a performance based action under Article 39.

C. This Article applies only to bargaining unit employees who have completed their probationary or trial period, except to the extent prohibited by law.

D. No bargaining unit employee will be the subject of an action based on unacceptable performance unless that employee's performance fails to meet established performance standards in one or more critical job elements of the employee's position after having been afforded an adequate opportunity to demonstrate acceptable performance.

E. 1. If at any time during the performance appraisal cycle an employee's performance is determined to be unacceptable in one or more critical job elements, the Employer will: (i) notify the employee of the critical job element(s) for which performance is unacceptable; and (ii) issue a written improvement plan to the employee in accordance with Section 2A below.

2. To avoid a reduction in grade or removal, the employee must meet and sustain at an acceptable level, the performance standard(s) for the critical job element(s) at issue.

F. A meeting between an employee and the supervisor or other line management official during which the principal topic of discussion is action or potential action based on unacceptable performance will entitle the employee involved to request to be accompanied by the Union steward during such meeting. If such a request is made, the supervisor or other line management official will honor the request.

G. Any action based on unacceptable performance will be fair, equitable, and administered as timely as possible.

Section 2

A. Prior to issuing a notice of proposed action based on unacceptable performance, the Employer will issue a written performance improvement plan (PIP) to the employee. The PIP must contain the following:

1. an identification of the critical job elements and performance standards for which performance is unacceptable, including supporting examples;
2. advice as to what the employee must do to bring performance up to an acceptable level;
3. a statement that the employee has a reasonable period of time (specified in days) but never less than sixty (60) days in which to bring performance up to an acceptable level; and
4. a description of what the Employer will do to assist the employee to improve the allegedly unacceptable performance during the opportunity period.

B. A grievance may not be filed on either the substance or procedural aspects of this notice until a final decision is issued.

Section 3

A. In all cases of proposed action based on unacceptable performance, the employee will be given written notice of the reasons and specifications of unacceptable performance on which the proposed action is based thirty (30) days in advance of the action.

B. The advance written notice proposing either to remove or downgrade an employee for unacceptable performance will include:

1. specific instances of unacceptable performance by the employee on which the proposed action is based;
2. the critical job element(s) of the employee's position involved in each specification of unacceptable performance;
3. the performance standard(s) of the employee's position involved in each specification of unacceptable performance;
4. a statement of the employee's right to be represented by an attorney or representative;
5. a statement of the employee's right to answer orally and/or in writing; and
6. a statement of the employee's right to review the material relied upon to support the reasons and specifications in the notice.

C. 1. The employee will be given the opportunity, but will not be obligated to respond orally and/or in writing prior to a decision on the reasons and specifications, provided that the oral and/or written reply is received by the Employer within a reasonable period of time after the employee's receipt of the letter of proposed action. Any request for an oral reply must be submitted within seven (7) days of the employee's receipt of the letter of proposed action.

2. The Employer agrees that when a record of an oral/written reply is made, it will always contain as an attachment all documents submitted by the employee and his/her representative as part of that reply. Any documents not

submitted at the oral reply, but received within five (5) workdays of the date of the oral reply, where practicable, will be included in the reply record.

D. The Employer has determined that the Employer representative who hears the oral reply and/or written reply by the employee and who issues the final decision will be different than the Employer representative who proposed the removal or downgrade under this Section.

E. If the employee elects to make an oral reply, the Employer will make a verbatim transcript of the oral reply and will provide a copy to the employee or designated Union representative upon request.

Section 4

A. An official who sustains the proposed reasons against an employee in an action based on unacceptable performance will set forth findings with respect to each reason and specification against the employee in the final decision letter. Such letter will also address factual disputes, if any, raised by the employee's reply by stating the reasons why each factual dispute was rejected.

B. An action to remove or downgrade an employee based on unacceptable performance must be supported by substantial evidence.

C. The final decision in the case of a proposed action to either remove or downgrade an employee based on unacceptable performance will be made no later than thirty (30) days after the expiration of the advance notice period and will be based only on those instances of unacceptable performance by the employee which occurred during the one (1) year period ending on the date of the advance notice letter.

D. The final decision regarding a proposed action based on unacceptable performance will require concurrence from an official in a higher position than the official who proposed the action.

E. Consistent with 5 U.S.C. § 4303(d), if, because of performance improvement by the employee during the notice period, the employee is not reduced in grade or removed, and the employee's performance continues to be acceptable for one (1) year from the date of the advance written notice letter, any entry or other notation of the unacceptable performance for which the action was proposed shall be removed from any Agency record relating to the employee.

Section 5

A. An employee will, upon request, be furnished a copy of that portion of all written documents which contain evidence relied on by the Employer which forms the basis for the reasons and specifications. In addition, the employee and/or NTEU may request other information in response to the proposed action, consistent with appropriate Statutes (e.g., 5 U.S.C. § 7114(b)(4), 5 U.S.C. §§ 552 and 552a).

B. Upon request, an employee, or the Union when designated by the employee, will be furnished all written documents pertaining to the unacceptable performance of the employee that were available to the proposing official at the time the notice of proposed action was issued to the employee.

C. If probable cause exists and is demonstrated to the arbitrator by the Union on appeal that all information provided for in an investigative report relating to the specifications has not been furnished by the Employer, upon request of the arbitrator the report will be furnished for an "in camera" inspection to be made in conformity with the Privacy Act (5 U.S.C. § 552a). Material determined by the arbitrator to be favorable under the criteria of subsection 5B and not previously furnished to the Union will be furnished to the Union.

D. Nothing in this Section is to be construed as a waiver of the employee's or Union's right to request additional information under other authorities such as the Freedom of Information Act, Privacy Act, or Civil Service Reform Act.

Section 6

A. If the Employer's final decision is to effect an action based on unacceptable performance against a bargaining unit employee, the employee may appeal the decision to the Merit Systems Protection Board (MSPB) in accordance with applicable law, or, with the consent of the Union to binding arbitration. Under no condition may an employee appeal an action based on unacceptable performance to both MSPB and arbitration.

B. The Union must notify the IRS of any appeal to arbitration filed by the Union. Such notice must be sent to an e-mail address established by the Employer. The e-mail address will be provided to the Union at the national level whenever changed in the future. The Union must invoke arbitration within thirty (30) days of the date the employee receives the final decision issued by the Employer.

C. If timely notice of appeal is not received, the action may not be appealed to the arbitration procedure.

D. The standard of proof in any arbitration over this matter will be substantial evidence. The Employer will raise no cases against the employee other than those cited in the notice of proposed action except to the extent necessary to rebut defenses

or arguments raised in the employee's behalf, such as an argument that the cited cases are but a small portion of the employee's total work product which is otherwise acceptable.

E. In order to expedite resolution of removals and reductions in grade of three (3) grades or more which are covered by this Article, the parties agree to the following procedures for arbitration of such actions:

1. the parties shall establish a hearing date so that the hearing will be conducted within 120 days of the effective date of the action; if the parties are unable to mutually establish such a date, the assigned arbitrator shall be empowered and instructed, upon the motion of either party, to establish a date and conduct the hearing within the time set forth above; once established, a hearing date may be changed only by agreement of the parties and the arbitrator shall permit either party to proceed ex parte in the event the other party fails to present its case on the established hearing date;
2. if the assigned arbitrator is unable to provide a hearing date within the time set forth above, a new arbitrator will be promptly assigned; and
3. the assigned arbitrator shall be responsible for scheduling closure of the record and issuing a decision not later than sixty (60) days after the hearing is concluded.

Section 7

A. To the extent not prohibited by law, the Employer will provide the Union with copies of all unacceptable performance action proposal and decision letters, simultaneously with their issuance to employees. One (1) copy shall be provided to the impacted Chapter office and one (1) copy shall be provided to the appropriate NTEU National Field Office. It shall be the responsibility of both the Chapter and the NTEU National Field Office to maintain this information for their use in grievances and arbitrations and all other representative matters.

B. The letters referenced in this Article and the case data will be coded with the same case number in order for the Union to cross-reference the data. The Employer will sanitize documents in compliance with applicable laws, rules and regulations, and not over-sanitize so as to cause the information to be unusable.

C. Where the Union has provided the Agency with a signed designation of representation, the Employer will provide an unsanitized copy of the decision letter to the Chapter on the same day that it is provided to the employee.

D. Information provided by the Employer pursuant to this Section need not be provided again to any Union Chapter, office, or representative pursuant to any statutory or contractual request.

Section 8

At the time the Employer issues its proposal letter and its decision letter to an employee, it shall include a letter written by the Union which outlines the employee's right to representation and his or her appeal rights. Failure to include such a letter shall be grievable but shall not constitute a basis for overturning the adverse action.

Article 41 | Employee Grievance and Local Institutional Grievances

Procedure

Section 1

A. The Employer and the Union recognize and endorse the importance of bringing to light and addressing employee concerns through the negotiated grievance procedure promptly and, whenever possible, informally. In this regard, the parties will ensure that their representatives are properly authorized to resolve matters raised under this Article.

B. The purpose of this Article is to provide an orderly method for the disposition and processing of grievances brought by employees or by the Union on behalf of employees.

C. The Union will submit virtually all Contract–related matters to the negotiated grievance procedure for final disposition and will use sparingly unfair labor practice procedures concerning Contract–related issues which may occur in the day-to-day administration of this Agreement

D. The grievance procedures of this Article shall not apply to the following:

1. any claimed violation of Subchapter III of Chapter 73 of Title 5 (relating to prohibited political activities);
2. retirement, life insurance or health insurance;
3. a suspension or removal under Section 7532 of Title 5 (relating to national security matters);
4. any examination, certification, or appointment;
5. the classification of any position that does not result in the reduction in grade of the employee;
6. matters already filed with the Merit Systems Protection Board (MSPB) as an adverse action

which are, therefore, statutorily precluded from duplicate filing under this procedure;

7. matters over which an employee has filed a written complaint of discrimination through the formal EEO complaint process;
8. the separation of a probationary employee;
9. matters specifically excluded by other articles of this Agreement;
10. non-selection from among a group of properly ranked and certified candidates consistent with 5 C.F.R. § 335.103(d); and
11. reprimands received by employees serving a probationary or trial period.

Section 2

A. Consistent with 5 U.S.C. § 7103(a)(9), the term "grievance" means any complaint:
   1. by an employee concerning any matter relating to the employment of the employee;
   2. by the Union concerning any matter relating to the employment of any employee; or
   3. by an employee or the Union concerning:
      (a) the effect or interpretation, or a claim of a breach, of a collective bargaining agreement; or
      (b) any claimed violation, misinterpretation, or misapplication of any law, rule, or regulation affecting conditions of employment.

B. A grievance is also defined as any claimed violation or misapplication of an Employer policy that impacts the working conditions of bargaining unit employees.

C. Grievances filed by the NTEU National President concerning an issue of rights afforded to employees under this Agreement which otherwise would be recognized as separate grievances from two (2) or more Chapters on the same issues will be filed with the IRS Human Capital Officer. The parties will follow the procedures in Article 42, Section 4 for such grievances.

D. This procedure will be the only administrative procedure available to bargaining unit employees for the processing and disposition of grievances as defined in subsections 2A1-3 and 2B, above, except when the employee has a statutory right of choice under 5 U.S.C. § 7121, including adverse actions, actions taken for unacceptable performance, or EEO complaints. This subsection will be applied consistent with 5 U.S.C. § 7121.

E. Matters not grievable under this Agreement that are covered by the Agency grievance procedure are grievable under that procedure. However, stewards representing IRS employees under that procedure may use reasonable time consistent with law and regulation to represent employees in that process.

F. Employees who believe they have been illegally discriminated against on the basis of race, color, religion, sex, national origin, age, or disability have the right to raise the matter under the statutory procedure or the negotiated grievance procedure of this Agreement, but not both. Employees will have elected a forum (grievance or EEO procedure) if a grievance on the matter is reduced to writing or a formal EEO complaint is filed. For employees who contact an EEO counselor to raise allegations of discrimination, information regarding the IRS Equal Employment Opportunity Alternative Dispute Resolution process may be found in the "Reference Guide for Employees and Managers" dated August 14, 2008. The guide is posted on the Equity, Diversity and Inclusion (EDI) web site.

Section 3

A. Grievances under this Article may be initiated by employees in the unit either singly or jointly, or by the Union on behalf of employees. Grieving employees will have the right to be accompanied, represented and advised by the Union steward or Chief Steward or Chapter President responsible for representing them at whatever step of the procedure a grievance is being heard. Union stewards who file grievances concerning a matter of personal concern will be represented by a steward appointed by the Chapter President.

B. Where an employee has initiated a grievance and does not elect to be represented by the Union, the Union will have a right to be present at all informal and formal discussions between the employee and the Employer concerning the grievance. The Employer will resolve all grievances presented under such circumstances consistent with the terms and conditions of this Agreement. The Union will be provided with a copy of the Employer's response one (1) full workday before it is given to the grieving employee.

Section 4

Streamlined Grievance Process

A. The parties acknowledge that certain types of individual grievances must be addressed as quickly as possible, and they agree to do so according to a special streamlined grievance and arbitration procedure. For workplace complaints identified below, streamlined grievances will be processed in accordance with the uniform employee grievance procedure as described in Section 7, except that

such grievances will be initiated at Step 2 of that procedure. As an exception to subsection 8C, below (and subject to Article 9, Section 7.B.4), if an Executive hears the grievance at Step 2, the grievance meeting will be held face to-face unless the parties mutually agree to a meeting by telephone or other electronic means. This process will be used to consider grievances concerning:

1. outside employment;
2. hours of work (including AWS, credit hours, religious compensatory time and distribution of overtime);
3. absence and leave (including AWOL);
4. disputes over the approval of official/bank time under Article 9;
5. denial of a request for pseudonym;
6. issuance of a leave restriction letter;
7. denial of an NPAA award;
8. non-selection from an Article 13, Section 10 priority consideration certificate;
9. any other matters which the parties mutually agree upon; and
10. any grievance filed on behalf of a campus employee (except that such grievances shall not be subject to the Article 43 Streamlined Arbitration procedure unless specifically referenced above).

Section 5

Mass Grievances

A. Grievances are considered mass grievances in the event that two (2) or more grieving employees, within the jurisdiction of one (1) Chapter, have designated the Union to serve as their representative on one (1) or more grievances involving the same facts and the same issues, or the Union has filed one (1) or more grievances on behalf of two (2) or more employees, within the jurisdiction of one (1) Chapter, involving the same facts and the same issues.

B. Time and travel pursuant to Article 9, subsection 7C of this Agreement will be available as follows:

1. If the grievance involves more than one (1) but less than twenty (20) employees in a Chapter, three (3) grievants may participate in or attend the grievance meeting.
2. If the grievance involves twenty (20) or more employees in a Chapter, four (4) grievants may participate in or attend the grievance meeting.
3. The Employer will only reimburse reasonable travel and per diem for the attendance of one (1) grievant at the meeting. All other grievants outside the commuting area of meeting must participate by telephone or other electronic means.

C. 1. Mass grievances will be processed in accordance with the uniform employee grievance procedure as described in Section 7, except that such grievances will be initiated at Step 3 of that procedure.

2. The Union is required to provide the names of all known grievants when it files the mass grievance.
3. Mass grievances involving employees who work in one (1) Division or the organizational equivalent will be filed with the first level Executive in that Division.
4. Mass grievances involving employees in more than one (1) Division or organizational equivalent will be filed with the first level Executive in either Division. 5. Mass grievances alleging violations of Article 13 of this Agreement shall be filed with the first level Executive from the operating unit within the Business Operating Division (BOD) which posted the vacancy announcement.
5. The Executive receiving the mass grievance will hear the grievance or designate a substitute who has the formal organizational authority to hear the grievance.

D. 1. Within ten (10) workdays of the meeting, the Executive or designee shall issue a written response, or via e-mail if available, to the appropriate Chapter President.

2. When the Employer responds to a mass grievance, it will respect the privacy of employees by placing any details about individual employees that merit privacy in responses that are only sent to the individual employees and his or her representative.
3. The Union must notify the IRS of any appeal to arbitration filed by the Union. Such notice must be sent to an e-mail address established by the Employer. The e-mail address will be provided to the Union at the national level whenever changed in the future. The Union must invoke arbitration within thirty (30) days of the date it receives the final decision issued by the Employer. If a final decision was not timely rendered, the Union may invoke arbitration at any time after the date on which the decision was due and up until thirty (30) days after the decision is eventually provided.

Section 6

Local Institutional Grievance Procedure

A. The term "Institutional grievance" means any complaint by the Union concerning the effect or interpretation, or a claim of breach of the provisions of this Agreement relating to the rights and benefits that accrue to the Union as the exclusive representative of bargaining unit employees. However, where the grievance is for failure to invite the Union to a formal meeting, as provided for in 5 U.S.C. § 7114 or for alleged violations of 5 U.S.C. § 7116(a), (2),(3),(5),(6), (7), the time limits for filing grievances shall be 180 days.

B. The grievance must be filed with the first-level executive of the Division or Campus in which the grievance arose. The Executive may then decide that the issues(s) could be more appropriately addressed by a different representative of the Employer. Any grievance that involves more than one (1) Division in a particular SCR area must be filed with the SCR with jurisdiction over the area within which the grievance arose. If the grievance involves more than one Division or Center in more than one SCR area, it shall be treated as a national grievance under Article 42, Section 3.

C. Within ten (10) workdays of the filing of the grievance, the Employer will meet with the Chapter President or designee to discuss the grievance. The management official conducting a local institutional grievance meeting pursuant to this Article may elect to hold the meeting by telephone or other electronic means. If the Employer decides to hold a local institutional grievance meeting face-to-face, the Employer will pay the reasonable travel and per diem expenses for one (1) Union steward to attend the meeting consistent with Article 9, subsection 7B2 of this Agreement.

D. Within twenty (20) workdays of the meeting, the Employer will issue a written response to the Chapter President. If no meeting is held, a response is due within twenty (20) workdays of the submission of the grievance.

E. Mass grievances that also fall under the definition of institutional grievances may, at the chapter's option, be pursued under this Section or Section 5, above. Chapters must specify in writing the grievance process (i.e., mass, institutional) they want to use when filing a grievance.

Section 7

A. Except as provided in other provisions of this Agreement, grievances will not be considered unless they are filed with the Employer within fifteen (15) workdays after the incident which gives rise to the grievance or within fifteen (15) workdays after the aggrieved became aware of the matters out of which the grievance arose.

B. The grievance must provide information concerning the nature of the grievance, the Articles and Sections of the Agreement that are alleged to have been violated, and the remedy sought. If the grievance alleges a violation of law or regulation, the law or regulation will be identified to the extent possible (e.g., the "Privacy Act" in lieu of the specific citation). Failure to cite a specific Agreement provision, regulation, or statute shall not bar an employee or the Union from amending the grievance to include such violations provided the issue has been raised in the grievance.

C. Performance Appraisal Grievances - Grievances regarding disputes over any appraisals received by an employee pursuant to the provisions of Article 12 of this Agreement will follow a two (2) step process and be initiated at the second step of the employee grievance process. The second level supervisor or designee, who approved the rating of record, will serve as the Step 2 hearing official. If the Step 2 management official is an Executive, there will be no further appeal of the matter under the grievance procedure. However, the grievant/ Union will only be entitled to one (1) face-to-face meeting when grieving appraisals. The grievant/ Union will identify in the written grievance whether that meeting will be at the second or third step.

D. An employee may file a grievance regarding a dispute over an appraisal in accordance with the performance appraisal grievance procedures. Employees may file a grievance over their appraisal only upon the issuance of that appraisal; however, if the matter remains unresolved at the conclusion of the grievance process, the Union may invoke arbitration at that time, or alternatively, within thirty (30) days after the employee's appraisal is used in an action, but in no case may an employee's appraisal be grieved or arbitrated more than once after its issuance.

E. For grievances alleging discrimination as described in subsection 2F, above, the time limits for filing grievances shall be forty-five (45) days. This forty-five (45) day period may be extended if the employee utilizes alternative dispute resolution procedures. Any extension of the filing requirements will be consistent with the procedures outlined in the alternative dispute resolution process utilized by the employee. However, the above procedure will in no way extend the 180-day requirement provided by regulation.

F. When the employee alleges discrimination under the negotiated grievance procedure, the grievance shall specify the specific nature of the discrimination (for example, race, religion) and the

facts upon which the allegation is based. Pursuant to subsection 8B, this information must be raised no later than the conclusion of the Step 2 meeting. In cases arising under Articles 38, 39, or 40 in which discrimination is alleged, this information should be presented in writing at the oral or written reply stage, even if no other oral/written reply is presented, in order for the allegations of discrimination to be grieved or arbitrated under the terms of this Agreement. Regardless of the above, allegations of discrimination must be described in writing no later than the submission of the notice invoking arbitration and in all cases it must be raised within the deadlines provided by the regulations.

G. Merit Promotion Grievances. Grievances initiated by a Chapter alleging violations of Article 13 of this Agreement on behalf of an individual shall be filed with the second level manager (i.e., the Territory or Department manager) at the operating unit within the BOD where the vacancy was posted. Such grievances shall be initiated by the Union at Step 2.

Section 8

Uniform Employee Grievance Procedure

The parties are encouraged to seek informal resolution of grievances. Accordingly, such matters may be brought to the attention of the employee's supervisor for informal resolution, before filing a formal grievance. In the event a formal grievance is filed, the parties will endeavor to resolve the grievance at the lowest level in the grievance process.

Step 1

A. 1. A grievance is required to be presented in writing, or via e-mail if available, to the employee's immediate supervisor. The submission of the grievance constitutes notice that a meeting is requested.

2. One (1) steward, appointed by the Chapter that filed the grievance, may attend Step 1 grievance meetings. No travel and per diem is authorized for any Step 1 grievance meetings. The parties may agree that no meeting be held. If held, the meeting shall take place within five (5) workdays of the submission of the grievance. Where the parties are co-located, at the option of either party, the meetings may be held face-to-face; however, no local travel is authorized for such meetings.

3. The meeting shall include the supervisor or designee, the employee, the employee's Union representative and a Labor Relations Specialist at the option of the supervisor conducting the meeting. The meeting is intended to provide the opportunity for the employee to present and discuss aspects of the issues giving rise to his or her grievance with the supervisor in an attempt to clarify issues and find an appropriate resolution.

4. The employee and the Union will be provided with a written response, or via e-mail if available, to the grievance within ten (10) workdays of the close of the meeting, if one is held, or within five (5) workdays of the filing of the grievance if a meeting is not held. Such decision will not normally exceed two (2) pages in length and will include the name of the next higher level supervisor.

Step 2

B. If the issue remains unresolved, the employee may appeal the grievance to the appropriate next higher level of management (absent formal agreement otherwise). The appeal may be made via e-mail if available. Such notice of appeal will be timely if made within ten (10) workdays of receipt by the Union of the decision in Step 1. The appeal constitutes notice that a meeting is requested. However, the parties may agree that no meeting be held. If held, the meeting shall take place within ten (10) workdays of the notice of appeal.

C. With the exception of subsections 4A and 7C, above, employee, a designated Union representative and the next higher–level supervisor or designee will hold a telephonic meeting or a meeting using other electronic means. Where the parties are co-located, at the option of either party, the meetings may be held face-to-face; however no local travel is authorized for such meetings. The supervisor conducting the meeting may elect to invite a Labor Relations Specialist.

D. The employee and the Union will be provided with a written response or (via e-mail if available) to the grievance within ten (10) workdays of the close of the meeting, if one is held, or within five (5) workdays of the appeal if a meeting is not held. The response will also include the e-mail address for the Union to notify the IRS of an appeal to arbitration consistent with Section 9, below, if the Step 2 hearing official is an Executive.

E. If the Step 2 management official is an Executive, there will be no further appeal under the grievance procedure.

Step 3

F. If the issue is not resolved, the employee may appeal the grievance to the appropriate next higher level of management absent formal agreement otherwise). Such appeal must be filed in writing, or via e-mail if available, within ten (10) workdays of receipt of the Step 2 decision (as noted above, if

the Step 2 management official was an Executive, there will be no further appeal under the grievance procedure and the matter may proceed directly to arbitration, in accordance with Article 43).

G. The employee, a designated Union representative and the next higher level of management representative or designee will meet face–to–face, unless the parties mutually agree to a telephonic meeting or a meeting using other electronic means, within ten (10) workdays of the appeal. One (1) steward, appointed by the Chapter that filed the grievance, may attend third step grievance meetings. The Employer will reimburse travel and per diem for the steward appointed by the Chapter that filed the grievance to attend the Step 3 grievance meeting. The parties may also agree that no meeting will be held. One (1) additional Union representative located in the commuting area of the meeting may also attend. Travel and per diem is not authorized for the second representative. The supervisor conducting the meeting may elect to invite a Labor Relations Specialist. For grievances concerning disciplinary actions, Article 9, Section 7.B.5 controls whether the grievance is held in person or virtually, and what travel is authorized.

H. Within ten (10) workdays of the meeting, the higher level of management representative or designee, shall issue a written response, or via e-mail if available, to the Union one (1) day prior to providing a copy of the response to the employee. The response will also include the e-mail address for the Union to notify the IRS of an appeal to arbitration consistent with Section 9 below. If the Step 3 meeting cannot be held within thirty (30) days of the appeal, the Union may invoke arbitration in accordance with Article 43.

I. The Employer will provide, on a semi-annual basis, a report to National NTEU on the number of grievances filed for each time period. The report will show the number of grievances filed per third-line manager and the number settled or withdrawn at each step of the process.

Section 9

A. 1. The parties will have the obligation of making a complete record during the steps of the grievance procedure, including the obligation to produce witnesses who have information relevant to the matter at issue. The Union will be granted access to returns and return information consistent with I.R.C. § 6103(l)(4)(A).

2. The parties acknowledge their obligation to produce witnesses who have information relevant to the matter at issue. Evidence and witnesses that are relevant to the resolution of a grievance may be introduced at any stage of the grievance or arbitration process. The Union's request for the participation of a witness, who is a bargaining unit employee of the IRS, will normally be approved consistent with Article 9.

3. The Union may request the appearance of witnesses during any step of the grievance process who are employees of the IRS.

4. The parties agree to exchange information that is relevant and necessary to understand the dispute and maximize the potential of settling the matter. Disputes over access to information will be determined in accordance with applicable law, rule or regulation.

5. The Employer will normally inform the Union within ten (10) days whether information requested under 5 U.S.C. § 7114(b)(4) will be supplied. Where the Employer has determined to supply such information and a grievance is involved, the Union may either move forward with the grievance or may request an extension of time to file or appeal to the subsequent steps in the grievance process.

B. New issues may not be raised by either party unless they have been raised at Step 2 of the grievance procedure provided, however, the parties may agree to join the new issues with a grievance in process.

C. Procedural arbitrability issues, such as timeliness and failure to adequately state a claim, must be raised by the Employer no later than the last grievance response. However, if the issue is whether the matter is substantively arbitrable, that matter may be raised at any time by the Employer and the grievance will be amended to include the issue.

Section 10

A. If the matter is not resolved following the last step meeting and/or written response, the decision may be appealed to binding arbitration as provided for in Article 43.

B. The Union must notify the Employer of any appeal to arbitration filed by the Union. Such notice must be sent to an e-mail address established by the Employer. The e-mail address will be provided to the Union at the national level whenever changed in the future. The Union must invoke arbitration within thirty (30) days of the date it receives the final decision issued by the Employer. If a final decision was not timely rendered, the Union may invoke arbitration at any time after the date on

which the decision was due and up until thirty (30) days after the decision is eventually provided.

Section 11

A. The parties may agree to extend the time limits in this Article.

B. The parties may agree in writing to waive any step of this procedure.

C. Responses to grievances shall be served on the appropriate Union steward or the grievant if not represented by a steward consistent with subsection 3B of this Article. Time periods set forth in this Article shall be computed from the day after the receipt of a grievance or appeal by the Employer and the day after the receipt of a response by the Union. Consistent with subsection 3B of this Article, the Union steward shall be provided with a copy of the Employer's response one (1) full workday before it is given to the grieving employee. The response may be provided via e-mail if available.

D. The Employer will give a substantive response to each issue raised by the Union in the written response.

Section 12

Failure on the part of the aggrieved or the Union to prosecute the grievance at any step of the procedure will have the effect of nullifying the grievance. Failure on the part of the Employer to meet any of the requirements of the procedure will permit the aggrieved or the Union to move to the next step.

Section 13

A. Grievance meetings will be scheduled at a time agreeable to the Union and the Employer. In the absence of agreement, the meeting will be scheduled during the grievant's normal tour of duty. Under circumstances where the meeting cannot be scheduled during the representative's normal tour of duty, and the representative is not eligible for credit hours under Article 9, the Employer has determined that the representative's tour of duty will be changed to meet this representational need consistent with agreements regarding tours of duty.

B. The location of grievance meetings will be mutually determined by the Employer and the Union. If the parties cannot agree, the meeting will be held at the post-of-duty of the grievant or other site chosen by the Employer.

Section 14

Where the steward is processing one (1) of his or her first three (3) grievances, the Union may have one (1) additional steward attend on official time under Article 9.

Section 15

A. 1. Where the Union believes that a personnel action involves an alleged prohibited personnel practice as defined by 5 U.S.C. § 2302, the Union will raise that matter in the grievance, reply, or arbitration invocation as appropriate. Where there is a proposed personnel action that the Union believes involves an alleged prohibited personnel practice, the Union shall file a written statement with the deciding official for the proposed action, which shall contain the same information as a grievance. Once raised, the Union may petition an arbitrator for a stay of the action.

2. The parties will create two (2) arbitrators panels. There will be at least three (3) arbitrators on each panel. One (1) panel will be for cases arising from offices west of the Mississippi, the other panel will be for cases arising from offices east of the Mississippi. These arbitrators will hear all stay cases in their geographic areas for the duration of this Contract.

B. The petition for a stay must contain the following:

1. a chronology of the facts including a description of the alleged prohibited personnel practices involved and the personnel action or actions that the Agency has taken or intends to take which form the basis for the petition;

2. evidence and/or argument showing that the action taken or threatened is a personnel action, that the action taken or threatened was based on a prohibited personnel practice, and that there is a substantial likelihood that the grievant will prevail on the merits of the appeal;

3. documentary evidence that supports the stay request; and

4. a specific request for remedies.

C. The petition for a stay must be filed with the selected arbitrator and the appropriate servicing General Legal Services office, which will be identified in the deciding official's response. Filings may be made by personal delivery, FAX, mail or by commercial overnight delivery, or e-mail with voice mail or telephonic confirmation.

D. The arbitrator will have jurisdiction over the case forty-eight (48) hours after the Union has served

the Employer with its petition for a stay. After forty-eight (48) hours, the arbitrator has the authority to issue an interim stay, pending a final decision on the stay. Any interim stay ordered must be consistent with the burdens of proof and standards established by the Merit Systems Protection Board cases concerning stays. If the arbitrator does not issue an interim stay, the Employer's response must be filed within ten (10) days of the expiration of the forty-eight (48) hour period consistent with subsection 14E below. If the arbitrator does issue an interim stay, any request for an extension of time to file the Employer's response will be granted by the arbitrator. The arbitrator will not issue an interim stay ex-parte but will discuss and accept any argument or comment via telephone relevant to an interim stay request.

E. The Employer's response must be filed with the arbitrator and grievant's representative within ten (10) days of the expiration of the forty-eight (48) hour period. The Employer's response must contain the following:

1. evidence and/or argument addressing whether there is a substantial likelihood that the grievant will prevail on the merits of the appeal;
2. evidence and or argument addressing whether the grant of a stay would result in extreme hardship; and
3. any documentation relevant to the Agency's position on these issues.

F. 1. Once under his or her jurisdiction, the arbitrator may seek a mutually agreed resolution of the matter or clarify the issues via telephone prior to issuing a decision on the stay. The arbitrator must issue a written ruling on the stay petition within ten (10) days of the receipt of the Employer's response. The arbitrator may only grant a stay consistent with the burdens of proof and standards established by the Merit Systems Protection Board in cases concerning 5 U.S.C. § 1221(c). A stay must not be granted for any other reason. Any and all decisions on a petition for a stay are final and binding on the parties.

2. A hearing on a petition for a stay may be held by mutual agreement of the parties or by order of the arbitrator. Any hearing must be scheduled and held within thirty (30) days of the date of the petition requesting a stay. The arbitrator must issue a written ruling consistent with subsection 14F1.

3. The arbitrator will be responsible for assessing any and all costs associated with the petition for a stay consistent with Article 43, subsection 4A1.

G. Absent mutual agreement, the arbitrator who ruled on the request for a stay will hear the ultimate arbitration related to that action, if any. When such arbitration decisions result in the reversal of the Agency's action, based upon a specific finding of a prohibited personnel practice, the arbitrator has the authority to issue all legal remedies.

Section 16

Mutual Interest Resolution Procedure

The parties at the national level, at any time during the term of this Agreement, may agree to engage in a Mutual Interest Resolution Procedure (MIRP) which is a means to expedite the resolution of certain grievances and arbitration cases (e.g., aged) jointly selected by the parties in a manner which balances the interests of the Employer, the Union and the impacted employees. Participation in the MIRP is entirely voluntary and neither party may grieve the failure to reach agreement on applying the process to any grievance or arbitration case. In addition, the process does not negate the Employer's authority to hear, settle, address, or resolve grievance/arbitration cases pursuant to the terms of this Article. Furthermore, the process does not circumvent the Union's rights and interests as the exclusive bargaining representative for IRS employees.

A. Site Selection

Upon mutual agreement, the parties at the national level may apply the MIRP at any location.

B. Panel Selection

The Employer and the local NTEU Chapter may each appoint up to three (3) local representatives with settlement authority to serve as panel members. The Employer and National NTEU have determined that General Legal Services (GLS), Labor Relations Specialists and NTEU attorneys/Field Representatives may not serve as panel members.

C. Case Selection

1. The national parties will mutually select approximately ten (10) to fifteen (15) grievance and/or arbitration cases to resolve. The cases selected will typically involve matters involving appraisals, minor discipline, absence and leave, including AWOL, and hours of work (e.g., AWS, credit hours, overtime). For grievances to be included, the matter must have been processed through at least the second step of the grievance process. The parties agree that the process is generally not appropriate for grievance and arbitration cases involving sensitive or complex issues, such as discrimination, adverse actions, Union rights or contract interpretation issues that will involve bargaining history testimony.

2. The Employer and local Union representatives will meet and agree to case selection two (2)

weeks prior to the Phase 1 meeting. There will be no information requests. Using Exhibit 41-1, the parties will exchange written summaries of each selected case one (1) week prior to the Phase 1 meeting. In addition to a summary of each party's position, Exhibit 41-1 may include prior settlement offers and explanations of why they were not accepted, if appropriate. Exhibit 41-1 will be completed for settlement purposes only and will not be admissible by either party in any other proceeding, including in Phase II of this resolution procedure. No supporting documentation will be exchanged since both parties are expected to possess case files.

D. Phase I

1. The Phase I meeting will address and attempt to resolve the selected cases over a two (2) day period. This period may be extended subject to agreement by both parties. Management and Union officials will be empowered to reach resolution. To facilitate the process, the Employer and National NTEU, at each party's own expense, may have one (1) representative present at Phase I meetings.
2. Primarily to respond to Union questions regarding a proposed settlement and at the option of the Union, the grievant or grievants in the case of a mass grievance, may attend the Phase I meeting in person, if located in the commuting area of the meeting, or by telephone or other electronic means if located outside the commuting area of the meeting. If the grievance selected is a mass grievance as defined by Section 5, then the provisions in subsection 5A will apply to determine the number of grievants who may attend the Phase I meeting and the Phase II arbitration.
3. To promote the mutually desired goal of resolving cases, the Employer and local NTEU at a particular site will receive four (4) hours of joint Interest-Based Negotiation (IBN) training the first time this resolution procedure is utilized at that site. In the event that the MIRP is utilized at a particular site more than once, the parties may mutually agree to participate in subsequent IBN training. The parties will request that the Federal Mediation and Conciliation Service (FMCS) conduct training on the first day of the Phase I meetings. If available, the FMCS representative may facilitate initial settlement discussions in order to apply what was learned in training to specific cases.
4. To ensure closure and once agreement is reached on a case, the agreement will be immediately reduced to writing and signed by both parties. A settlement template, Exhibit 41-2, is provided for this purpose. The parties may agree to modify the template based on the circumstances of the case being settled.
5. In the event that any case is not settled, Phase II (Arbitration) will be initiated. Arbitration will be held as soon as possible, but no later than ninety (90) days from the completion of the Phase I meetings.

E. Phase II

1. All cases not resolved in Phase I will be heard by an arbitrator who will be selected from the appropriate regional panel and agreed to by NTEU and GLS. The arbitrator must be fully apprised of the MIRP process, including Phase II hearing procedures. The grievant(s) must be afforded the opportunity to be present (if co-located within the commuting area of the Phase II arbitration hearing or by telephone if outside the commuting area) for Phase II. NTEU and GLS attorneys will both be provided up to one (1) hour to present the facts and their respective arguments. Subject to the one (1) hour limitation, exhibits may be introduced and/or witnesses may be called by either party. The arbitrator will be allowed up to one (1) hour to ask questions, attempt to mediate a settlement, and, absent settlement, issue a bench ruling. There will be no transcript of the Phase II process.
2. If an agreement is reached with the assistance of the arbitrator, the material terms will be reduced to writing immediately and signed using the settlement template, Exhibit 41-2. The parties may agree to modify the template based on the circumstances of the case being settled.
3. If agreement cannot be reached, the arbitrator will issue a bench ruling which will be reduced to writing. The bench decision will include language that the parties are responsible for their own costs and attorney's fees, the arbitrator's fees will be split between the parties 50/50 and that the decision is non-precedential.
4. The decision by the arbitrator may be appealed to the FLRA by either party if an assertion is made that the decision violates law or regulation.

Article 42 | National Institutional Grievance Procedure

Section 1

Purpose

The purpose of this Article is to establish an orderly and uniform procedure for the processing and disposition of national institutional grievances stemming from application of this Agreement. Local institutional grievances are covered in Article 41.

Section 2

Definitions and General Provisions for National Institutional Grievances

A. "Institutional grievance" means any complaint by the Union concerning the effect or interpretation, or a claim of breach of the provisions of this Agreement relating to the rights and benefits that accrue to the Union as the exclusive representative of bargaining unit employees. Grievances on behalf of employees, or that relate to the employment of employees, or that concern any claimed violation, misinterpretation, or misapplication of any law, rule or regulation affecting conditions of employment of employees are not institutional grievances within the meaning of this procedure unless the provisions of subsection 3A2 apply.

B. Grievances must be in writing, signed by the National President or appropriate Chapter President or designee, and filed with the Employer within fifteen (15) workdays of the incident that gives rise to the grievance, or within fifteen (15) workdays from the time the Union learned, or should have learned, of the matter out of which the grievance arose. However, where the grievance is for failure to invite the Union to a formal meeting, as provided for in 5 U.S.C. § 7114 or for alleged violations of 5 U.S.C. §§ 7116(a)(2),(3),(5),(6), and/or (7), the time limits for filing grievances shall be 180 days.

C. A grievance must provide information concerning the nature of the grievance, the Articles and Sections of this Agreement that are alleged to have been violated, the remedy sought and present sufficient information to explain the allegations. If a grievance alleges a violation of law or regulation, the law or regulation will be specifically identified.

D. The time limits specified for each step of this procedure shall be computed from the day after the receipt of a grievance or an appeal by the Employer and from the day after the receipt of a response by the Union.

E. Time limits may be extended and the grievance meeting may be waived, by written agreement of the Employer and the Union.

F. Failure by the Union to comply with the provisions of this procedure will have the effect of nullifying the grievance for lack of prosecution. Failure by the Employer to comply with the provisions of this procedure will have the effect of raising the grievance to arbitration.

Section 3

National Union Institutional Grievance Procedure

A. The Union's National President may file grievances as provided in this Section. For purposes of this Section only, the term "grievance" means:

   1. an institutional grievance as defined in subsection 2A of this Article; or

   2. a grievance concerning an issue of rights afforded to employees under this Agreement which otherwise would be recognized as separate grievances from two (2) or more Chapters over the same issue(s).

B. Such grievances must be in writing and filed with the Human Capital Officer within fifteen (15) workdays of the date the Union became aware, or should have become aware, of the issue grieved. Upon presentation of a proper and timely grievance under this Section, any grievance(s) on the same issue shall be held in abeyance. Attendance at meetings provided herein shall be limited to the parties' representatives.

C. Within twenty (20) workdays of the filing of the grievance, a meeting will be held between representatives of the parties. The meeting will be held by telephone or other electronic means unless mutually agreed otherwise.

D. Within twenty (20) workdays of the meeting, the Employer will issue a written decision on the grievance. If no step meeting is held, the employer will issue its a response within thirty (30) workdays of submission of the grievance.

E. Two (2) stewards may participate in the meeting with the Employer under subsection 4C, above, on official time.

F. If the parties schedule an arbitration hearing, the Employer may request a review/resolution meeting. If requested, the national parties will meet within ten (10) workdays of the request to ensure that all of the violations alleged in the grievance have been adequately identified and to seek resolution of the matter prior to the arbitration hearing. This meeting will not delay the arbitration hearing unless mutually agreed by the parties.

Section 4

Union Invoked Arbitration

A. If the matter is not resolved following the meeting and/or written response in Section 3 or Section 4,

above, the Union may invoke arbitration, including expedited or streamlined arbitration.

B. The Union must notify the IRS of any appeal to arbitration filed by the Union. Such notice must be sent to an e-mail address established by the Employer. The e-mail address will be provided to the Union at the national level whenever changed in the future. The Union must invoke arbitration within thirty (30) days of the date it receives the final decision issued by the Employer. If a final decision was not timely rendered, the Union may invoke arbitration at any time after the date on which the decision was due and up until thirty (30) days after the decision is eventually provided.

C. Arbitration of grievances filed under this Article shall be conducted in accordance with the applicable provisions of Article 43 of this Agreement.

D. Where the National President of the Union chooses to file a grievance, and that grievance involves an allegation of an unfair labor practice or a prohibited personnel action, the Union may invoke arbitration at the time it files the grievance and have the case assigned to an arbitrator. Absent mutual agreement, neither party may contact an arbitrator before the time the grievance response is given or otherwise due, whichever is earlier. After that time, either party may contact the arbitrator. The party making the contact will notify the other via e-mail prior to unilaterally contacting the arbitrator and the parties will attempt to schedule the hearing once either is offered dates by the arbitrator. If they cannot reach agreement within five (5) days after the first contact with the arbitrator, the arbitrator will impose a date unilaterally if either requests. The arbitrator shall impose a date no sooner than forty-five (45) days from the date the grievance response was given or due no later than seventy-five (75) days from that date, unless the arbitrator believes that despite the parties' agreement to expedite decisions on these matters, management needs more time to fairly present its case.

Section 5

Grievability, Arbitrability and New Issues

Except for questions of grievability or arbitrability, new issues not raised by either the Employer or the Union during the grievance procedure may not be raised at arbitration except by written agreement of the parties. Procedural arbitrability issues, such as timeliness and failure to adequately state a claim, must be raised by the Employer no later than the last grievance response. However, if the issue is whether the matter is substantively arbitrable, that matter may be raised at any time by the Employer and the grievance will be amended to include the issue.

Section 6

Record, Evidence and Witnesses

A. The parties will have the obligation of making a complete record during the grievance procedure, including the obligation to produce witnesses who have information relevant to the matter at issue.

B. The Parties acknowledge their obligation to produce witnesses who have information relevant to the matter at issue. Evidence and witnesses that are relevant to the resolution of a grievance may be introduced during the grievance or arbitration process. The Union's request for the appearance of witnesses, who are bargaining unit employees of the IRS, will normally be approved. The Employer and its agents or representatives will not interfere with, intimidate, or retaliate against any employee who appears as a witness at a grievance or arbitration hearing.

Article 43 | Arbitration

Section 1

A. Matters not settled in the grievance procedure, or that may otherwise be appealed to arbitration, will be arbitrated pursuant to the terms of this Article.

B. There are three (3) arbitration procedures:

1. Conventional arbitration - used when a matter is not identified as one which is to be arbitrated by means of expedited or streamlined procedures;
2. Expedited arbitration - used for the following matters provided that the grievance does not allege discrimination based on race, color, sex, national origin, religion, age, or physical or mental handicap; retaliation for whistleblowing; anti-union animus; or an unfair labor practice; and provided that the dispute does not involve questions of bargaining history:
   (a) suspensions of fourteen (14) days or less;
   (b) written reprimands;
   (c) oral admonishments confirmed in writing;
   (d) dues withholding;
   (e) improper maintenance of personnel records; (f) reassignments/realignments in violation of Article 15 of this Agreement;
   (f) bulletin board postings or electronic communications;

(g) literature distribution;

(h) performance appraisals, including challenges to the accuracy of the information contained in the underlying performance databases;

(i) ranking panel/official evaluations;

(j) release/recall appraisals; and

(k) violations of an alternative discipline agreement, per Article 38, Section 2H9 of this Agreement.

3. Streamlined arbitration is used for the following matters, provided the matter does not allege discrimination based on race, color, sex, national origin, religion, age, or physical or mental handicap; retaliation for whistleblowing activities; anti-union animus; or an unfair labor practice; and provided the matter does not involve questions of bargaining history:

(a) absence and leave (including AWOL);

(b) disputes over the approval of official/bank time under Article 9;

(c) hours of work (including AWS, credit hours, religious compensatory time, and distribution of overtime);

(d) outside employment requests;

(e) denial of a request for a pseudonym;

(f) issuance of a leave restriction letter; and

(g) any other matters which the parties mutually agree upon.

Section 2

A. The arbitration procedures shall be supported by an appropriate number of geographic panels and a National Panel of arbitrators as determined by the parties at the national level. Arbitrators' names will be placed alphabetically on each list.

B. 1. Each party may strike up to one (1) arbitrator from the National Panel every two (2) years during the term of this Agreement by giving notice to the other party.

2. Each party may strike up to one (1) arbitrator from each geographic panel during each calendar year by giving notice to the other party.

3. Upon receipt of notice by the other party regarding an arbitrator struck from the national or geographic panel, no further cases will be assigned to that arbitrator, but the arbitrator will hear and decide any cases already assigned. The arbitrator will be notified only after all cases already assigned to him or her have been decided or otherwise resolved.

C. In replacing arbitrators or otherwise filling vacancies, the parties will request three (3) names, within the region, from the Federal Mediation and Conciliation Service (FMCS) for each vacancy. Each party may add two (2) names to the list for each vacancy. This will be done through the FMCS so that the names each party submits are not known to the other party. The parties will then alternately strike names from each list until the requisite number of names remains to fill the vacancies. The parties will alternate who makes the first strike for each geographic panel vacancy. In the absence of agreement between the representatives of the parties, the Union will strike first when filling a vacancy after the implementation date of this Agreement and the Employer will strike first when the next vacancy is filled, and so forth.

D. Cases will be assigned to arbitrators on each panel by invocation date. Case assignments will be made by telephone contact between the designated case assignment representatives of the parties. Hearing dates will then be scheduled by telephone contact between the designated hearing representatives of the parties.

Section 3

A. Arbitration will be invoked within thirty (30) days of receipt by the Union of the final decision rendered by the Employer consistent with subsection 3B below.

B. The Union must notify the IRS of any appeal to arbitration filed by the Union. Such notice must be sent to an e-mail address established by the Employer. The e-mail address will be provided to the Union at the national level whenever changed in the future. The Union must invoke arbitration within thirty (30) days of the date it receives the final decision issued by the Employer. If a final decision was not timely rendered, the Union may invoke arbitration at any time after the date on which the decision was due and up until thirty (30) days after the decision is eventually provided.

Section 4

A. The following procedures apply to all arbitrations:

1. The parties will each pay one-half (1/2) of the regular fees and expenses including travel expenses of the arbitrator hearing a case unless the grievant substantially prevails as determined by the arbitrator. In such cases, the Employer shall pay seventy-five percent (75%) of the regular fees and expenses including travel expenses of the arbitrator hearing the case. However, for cases heard

by the National Panel, the parties will equally share all expenses incurred by the arbitrator.

2. Arbitration hearings will be held on the Employer's premises at the appellant's or grievant's post-of duty (POD) when practicable or at any site agreed to by the parties.
3. Consistent with the right to assign work, the grievant, the grievant's representative and all bargaining unit employees who are called as witnesses will be excused from duty to participate in the arbitration proceedings without loss of pay or charge to annual leave. However, in the event the grievance was processed through the grievance procedure in accordance with Article 41, Section 5, the number of grievants who will be excused from duty to participate in the arbitration proceedings will be the same as the number in Article 41, subsection 5B.
4. It shall be the sole discretion of the arbitrator to determine who may testify.
5. Except in emergency situations, the arbitrator will not have the authority to keep the record open in order to hear testimony of additional witnesses. Each party has the responsibility and obligation to produce, its witnesses on the day of the hearing. For purposes of this Article, emergency has the same definition it has in 5 U.S.C. § 7106.
6. The arbitrator shall have the authority to make all arbitrability and/or grievability determinations. The arbitrator shall make grievability and/or arbitrability determinations prior to addressing the merits of the original grievance.
7. Procedural arbitrability issues, such as timeliness and failure to adequately state a claim, must be raised by the Employer no later than the last grievance response. However, if the issue is whether the matter is substantively arbitrable, that matter may be raised at any time by the Employer and the grievance will be amended to include the issue.
8. The arbitrator's decision shall be final, binding and, except for expedited or streamlined awards, precedential, and the arbitrator shall possess the authority to make an aggrieved employee whole to the extent such remedy is not limited by law, including the authority to award back pay and interest in accordance with 5 C.F.R. Part 550, Subpart H (Back Pay), reinstatement, retroactive promotion where appropriate, and to issue an order to expunge the record of all references to a disciplinary, adverse, or unacceptable performance action, if appropriate. For the purposes of this Agreement, "precedential" means an interpretation of this Agreement that is binding on the bargaining unit to the extent not contrary to law and the interpretation may be given due weight by an arbitrator hearing subsequent related matters.
9. Consistent with Article 2 of this Agreement, arbitrators must follow laws, binding Government-wide regulations, and applicable precedents.
10. The arbitrator will set the date of the hearing with the concurrence of the representatives of the parties. Once that date has been established, a party may unilaterally request that the arbitrator postpone, delay or reschedule the hearing. If the arbitrator elects to do so, the requesting party shall pay any and all fees. The hearing will normally begin at 8:30 a.m. and end at 5:00 p.m., unless mutually agreed otherwise.
11. (a) With the exception of Article 42, subsection 5D, if after thirty (30) days of invocation, the parties are unable to agree to a hearing date, either party may contact the arbitrator who is required to select the hearing date. That date will be no sooner than forty-five (45) days and not later than seventy-five (75) days from the date the arbitrator is contacted. If the arbitrator cannot provide such a date, either party will have the option of reassigning the case to the next arbitrator in the rotation.

    (b) Cases for which the Union fails to contact both the assigned arbitrator and the designated hearing representative of the Employer within six (6) months of the invocation date to schedule a hearing will be considered withdrawn. The six (6) month time frame may only be extended by mutual agreement of the national parties.
12. In any grievance where the parties mutually agree to postpone, delay, and/or cancel an arbitration proceeding, they will equally share the cost of any fees being charged by the arbitrator and/ or court reporter. The fact that one party has no objection to the request of the other party for postponement, delay, or cancellation of the arbitration hearing will not absolve the requesting party from the paying of all the fees being charged.
13. In any grievance where the parties settle the matter prior to an arbitration hearing and there are fees being charged due to the cancellation of the hearing, both parties will equally share the cost of any fees being charged unless the parties agree otherwise.

14. The strict rules of evidence are not applicable, and the hearing shall be informal.
15. The parties have the right to present and cross examine witnesses and issue opening and closing statements.
16. The arbitrator may exclude testimony or evidence which is determined to be irrelevant or unduly repetitious.
17. Testimony shall be under oath or affirmation.
18. The arbitrator will have no authority to add to, subtract from, alter, amend, or modify any provision of this Agreement, or impose on either the Employer or the Union any limitation or obligation not specifically provided for under the terms of this Agreement. The parties reserve the right to take exceptions to any award to the Federal Labor Relations Authority. Awards may not include the assessment of expenses against either party other than as specified to in this Agreement.
19. The arbitrator may draw an appropriate inference when either party fails to present facts or witnesses that the arbitrator deems necessary and relevant. If information was requested under the Contract or Statute as part of the grievance, but the information was not provided, the failure to provide the requested information will be joined as an issue in the arbitration case. The Union may ask the arbitrator to address the issue before the hearing or as part of the arbitration decision, unless the Union has previously filed a ULP over the failure to provide the information. However, nothing in this Article entitles either party to discovery, unless such discovery is authorized by law (excluding FOIA requests).
20. The Employer will make employees available as witnesses when requested by the Union. If the Employer determines it is not administratively practicable to comply with the Union's request, and the arbitrator determines the employee's testimony is relevant, then the hearing may be postponed. However, the Union may agree to submit an affidavit in place of the direct testimony of the employee.
21. Bargaining history may not be used in an arbitration hearing unless the party proposing to use it has notified the other in writing at least thirty(30) days prior to the hearing. If a party gives notice of intent to use bargaining history, the other party may use it without providing notice. The parties should attempt to stipulate the bargaining history of each side and bargaining history testimony may be provided via the telephone.
22. Upon the request of either party, the parties' representatives shall meet face-to-face or by telephone no later than five (5) workdays before the date of the arbitration hearing to clarify the issues involved in the case, to discuss their proposed witnesses and the potential testimony and to discuss any exhibits they intend to introduce during the hearing. If either party intends to introduce an expert witness report during the hearing, such report must be provided to the opposing party no later than fifteen (15) days in advance of the hearing.
23. Grievances over the same issue, heard by the same Executive and involving the same issues which are pending when grievances are assigned to arbitrators, shall be assigned to the same arbitrator.

B. The following procedures apply to conventional arbitration cases only:

1. Transcripts will be used in conventional arbitration cases unless the parties mutually agree otherwise. The transcript will be made by an authorized court reporter. The arbitrator and each of the parties will be provided with a copy. All costs of the transcript will be paid by the Employer.
2. Post hearing briefs may be submitted.

C. The following procedures apply to expedited arbitration only:

1. expedited cases will be heard by the same arbitrators who hear conventional cases;
2. arbitrators are encouraged to try to mediate a settlement providing it does not delay closure of the case; decisions on cases shall be issued within thirty (30) days of the close of the hearing; the decisions shall not exceed four (4) pages;
3. there will be no transcript;
4. neither party may file written post hearing briefs;
5. either party has the right to submit actual copies of applicable case law, for example, copies of Employer-Union arbitration decisions, and relevant court decisions, up to the close of the hearing; and
6. bargaining history testimony may not be introduced except by agreement of the parties.

D. The following procedures apply to streamlined arbitration only:

1. hearings will be conducted by telephone, unless the parties agree otherwise, and will include mediation/arbitration techniques. The

arbitrator will issue bench decisions, to be confirmed in writing with a summary which generally should be no more than two (2) pages in length.

2. where the facts are not in dispute, the parties may mutually agree to submit written briefs in lieu of a hearing;
3. there will be no transcript;
4. neither party may file written post hearing briefs;
5. either party has the right to submit actual copies of applicable case law, for example, copies of Employer-Union arbitration decisions, and relevant court decisions, up to the close of the hearing; and
6. bargaining history testimony may not be introduced except by agreement of the parties.

E. In situations where the employee or the Union has requested a copy of an employee's OPF and it is not provided prior to the time arbitration is invoked, the Employer will pay for any fees assessed by an arbitrator for cancellation of the arbitration when the file is provided after the invocation and the Union thereupon withdraws its invocation because of the new information.

Section 5

A. The arbitrator shall hold the hearing notwithstanding that one party refuses to attend the arbitration. The first issue to be addressed shall be the question of whether the case is properly before the arbitrator. If the case is proper, the grievance will be heard on the merits. Copies of any transcripts, briefs, and decisions will be served on the other party. The party going forward will notify the other party of its intent, listing the date and location of the hearing.

B. Any written decision by the arbitrator will be provided to the designated representatives of the parties in both paper and electronic forms.

Section 6

In any case where an arbitrator modifies an award pursuant to a request for reconsideration made by the Office of Personnel Management (OPM), the parties will share equally the additional fees of such reconsideration. In cases where OPM does not finally prevail, the Employer will assume full responsibility for the additional fees of the arbitrator.

Section 7

In cases where an arbitration decision has been modified or rejected by a reviewing body solely because the remedy was ruled illegal, the case will be remanded to the arbitrator by the parties to fashion a new remedy if appropriate.

Article 44 | Attorney's Fees

Section 1

Reasonable attorney's fees will be provided to employees (the Union) who suffer unwarranted and unjust personnel actions which result in the withdrawal or reduction of all or part of the employee's pay, allowances, or differentials; if the employee (the Union) is the prevailing party and the arbitrator determines that payment of attorney's fees is warranted in the interest of justice, including any case in which a prohibited personnel practice was engaged in by the Employer or any case in which the Employer's action was clearly without merit, and is otherwise consistent with applicable law.

Section 2

Upon issuance of an award, the arbitrator shall retain jurisdiction to determine the entitlement to attorney fees, if any. The Union may request attorney's fees within twenty (20) days of the date the award is final and all appeals have been exhausted. Such a request shall be accompanied by documentation, legal argument and citation sufficient to enable the arbitrator to decide. The Union's request shall be simultaneously served on the Employer. Within twenty (20) days of receipt of the Union's request, the Employer shall submit its response. Such response shall be accompanied by sufficient documentation, legal argument and citation. The Employer's response shall be simultaneously served on the Union. The arbitrator shall decide whether to accept further rebuttal briefs.

Section 3

The arbitrator's award, which shall be final and binding, shall be issued within thirty (30) days of receipt of the Employer's response. If attorney's fees are granted or denied, in whole or in part, the award shall contain a detailed explanation of why fees were granted or denied as well as the hours and rates allowed. All charges of the arbitrator in resolving this matter will be shared equally by the parties.

Article 45 | Diversity and Equal Employment Opportunity Advisory Committees

Section 1

Composition and Operation of DEEO Advisory Committees

A. The Employer and the Union reaffirm their commitment to the principles of diversity and equal employment opportunity and will promote and support a positive program which has as its objective the realization of the commitment. To

that end, the parties hereby seek to reemphasize the critical role of managers, employees and the Union at the national and local levels.

B. 1. The Employer will maintain Diversity and Equal Employment Opportunity (DEEO) Advisory Committees consistent with Exhibits 46-1 and 46-2 of this Agreement. The committees may meet up to four (4) times per year.

2. The Employer will also maintain DEEO Advisory Committees in the four (4) Operating Divisions and the Information Technology (IT) Division. Other DEEO Advisory Committees, at the Division level as defined in Article 1, subsection 3A may be established by mutual agreement of the parties.

C. The composition of each DEEO Advisory Committee will be determined jointly by the Employer and the Union, with the exception of the committees established consistent with subsection 1B1 above. Absent agreement otherwise, the composition and ground rules should conform to past practice. Where the composition is revised, one half (1/2) of the committee will be members selected by the Union, and one half (1/2) will be selected by the Employer. The Union will be allowed at least one (1) representative from each Chapter having representational jurisdiction in the geographic area covered by the advisory committee (absent mutual agreement otherwise).

D. If the Employer decides to establish other permanent DEEO Advisory Committees, and such committees are to include bargaining unit employees, the Union shall have the right to appoint one-half (1/2) the membership of the committee(s). Notwithstanding the above, the Employer will continue to designate individual employees or groups of employees to perform functions such as the planning and conduct of Federal Women's Program, Black Heritage, and Native American observances. Consistent with workload needs, the Employer will approve a reasonable amount of official time for the committee to conduct its business.

E. The tenure of office of members of the committee will be two (2) years. Such two (2) year terms will be calculated from the date of each member's appointment and shall not be affected by the renegotiation of the Agreement. Members may be reappointed to serve additional terms.

F. During the first year of the committee's life, the Union will select the chairperson from among its members, and the Employer will select the vice-chairperson. During the second year of the committee's life, the Union will select the vice-chairperson and the Employer will select the chairperson. The parties will rotate the selection of chairperson and vice chairperson in subsequent years.

G. DEEO Advisory Committees established under this Section are to be only advisory and consultative in nature. Specifically, they exist to serve the EEO and diversity interests of both the Employer and the workforce by functioning as a continuing link of communication on matters of an EEO nature.

H. Operations and functions of DEEO Advisory Committees typically should consist of:

1. identifying and bringing to the attention of local management any trends, problems, issues, or circumstances of an EEO nature;
2. focusing the attention of the Employer on specific personnel management practices or problems of a EEO nature which are producing or could produce dissension and dissatisfaction among employees (for example, merit promotion procedures, selection for training, distribution of awards, disciplinary, adverse, and unacceptable performance actions);
3. advising the Employer of those actions of a diversity or EEO nature that need to be explored or undertaken to prevent, alleviate, or terminate any practices that tend to foster or promote dissatisfaction among the work force;
4. promoting and communicating the efforts of the Employer to achieve and operate a realistic, ongoing DEEO program;
5. acting as a forum for an exchange of ideas and action proposals on sensitive issues, matters, or concerns of a diversity or EEO nature;
6. assisting the Employer by encouraging the support and cooperation of the total work force in the promotion of the overall diversity and EEO program;
7. receiving any Affirmative Action, Affirmative Employment or similar report that needs to be filed with any higher level authorities for which the committee will normally be given thirty (30) days to review and discuss before the report is filed. NTEU reserves the right to negotiate over any changes in employment conditions resulting from these reports;
8. providing feedback to the EEO officers and officials who are responsible for working with the committee or the employees over which the committee has jurisdiction; and
9. addressing other matters related to local diversity and EEO issues, as the committee sees fit.

I. DEEO Advisory Committees shall not:

1. be used as media or means to express, present, or press employee demands upon the Employer;
2. be used as channels for receiving, reviewing, or considering individual EEO complaints;
3. engage in the conduct of investigations or the processing of formal or informal EEO complaints; or
4. engage in or otherwise assume the role reserved to exclusively recognized labor organizations nor serve as forums for discussion of employee organization or labor union matters.

J. Members of DEEO Advisory Committees shall not engage in the conduct of investigations or the processing of formal or informal EEO complaints.

K. Consistent with Article 47, Section 6, if the Committee is unable to reach agreement, or its recommendations are rejected or not acted upon, the Union may initiate negotiations over the issue(s) to the extent they are otherwise negotiable.

L. Where the DEEO Advisory Committee, described in subsection, 1B1, above, has been combined by local agreement with the local Labor Management Relations Committee (LMRC), the LMRC will assume the advisory responsibilities as prescribed in subsections 1H and 1I above.

M. DEEO Advisory Committee meetings will be held telephonically or by other electronic means except that Campus DEEO Advisory Committee meetings may be held face-to-face for participants in the commuting area; however, no travel and per diem will be authorized for such meetings.

Section 2

EEO Counselors

A. EEO Counselors will be available to all employees within their location.

B. The Employer will post the contact information and locations of EEO Servicing Offices on the IRS intranet web site and on all official bulletin boards.

Section 3

Support

A. The Employer will furnish each Campus Chapter with twenty (20) copies of the Employer's discrimination complaints procedure. For all other Chapters the Employer will post the Employer's discrimination complaint procedures on the IRS intranet web site.

B. The Employer will provide the DEEO Advisory Committee and National NTEU with copies of all EEO progress and accomplishment reports that are sent to external stakeholders (e.g., Department of Treasury). The Employer will also provide the DEEO Advisory Committee and National NTEU with a copy of the MD-715, Self-Assessment Checklist, during the first quarter of each calendar year. National NTEU will have the option of submitting the completed check list to the Employer for consideration.

C. The Employer will regularly provide the DEEO Advisory Committee and the local Chapter with Uniform Guidelines statistics submitted to the Employer's national EEO function.

D. Consistent with the Privacy Act, the Employer will annually provide the NTEU National President and the DEEO Advisory Committees with the EEO statistical data as outlined by the Parties in the Settlement Agreement dated December 9, 2013.

Article 46 | Labor-Management Relations Committees

Section 1

A. The parties recognize that the entrance into formal agreement with each other is but one act of joint participation and that the success of a labor-management relationship is further assured if a forum is available and used to communicate with each other. The parties, therefore, agree to the structure of Labor- Management Relations Committees (LMRC) for the purpose of:

1. building strong relationships nationally and locally between the key leaders of each party;
2. exchanging information;
3. receiving pre-decisional input and the discussion of matters of concern or interest in the broad areas of personnel policies, practices and working conditions that may have national, cross-functional or local impact on employees; and
4. attempting to resolve problems informally in an effort to avoid protracted and costly negotiations or grievance proceedings.

Section 2

National LMRC

A. A National LMRC will meet at times as agreed to by the parties to focus on Service-wide issues. The meeting will be co-chaired by officials appointed by the Union (e.g., the NTEU National Executive Vice- President) and the Employer (e.g., the IRS

Human Capital Officer). The National LMRC will address matters within the scope outlined in Section 1, above, that generally impact employees in more than one SCR area.

B. Seven (7) stewards shall receive official time to participate in meetings of the National LMRC. There will be no limit on the number of Union staff personnel that may attend. Agenda items will be exchanged thirty (30) days in advance of the date mutually agreed upon by the parties for the meeting.

C. All National LMRC meetings will be held telephonically unless otherwise agreed to by the parties.

Section 3

Local LMRC

A. Local LMRC Committees will be established in each Campus and SCR geographic area, as set forth in Exhibit 46-1 and 46-2. During the term of this Agreement, the Employer will inform National NTEU no later than thirty (30) days before any changes are made to the SCR geographic area that will cause a realignment of local LMRC Committees.

B. The Union will be able to appoint up to four (4) representatives from the Chapters in the area covered by each LMRC. The size of the committee will be expanded to accommodate one participant from each Chapter if needed.

C. There will be up to four (4) meetings per year for the local LMRC if an appropriate agenda is submitted (i.e. if the issue falls within the jurisdiction of the local LMRC as defined herein). Agenda items must be related to the scope of the LMRC as described in Section 1 above. The Employer will arrange for the participation of the management official(s) necessary to address and resolve agenda items submitted by the Union and/or the Employer. Meetings will be co-chaired by an official appointed by the Union and an official appointed by the Employer.

D. The parties shall exchange agenda items fifteen (15) workdays before the mutually agreed upon date for each local LMRC meeting.

   1. Agenda items must concern issues within the scope of Section 1. Local LMRCs are to focus on the scope of an issue or problem within their geographic SCR area, whether it involves just one Division or all Divisions in that SCR area. The matter need not be cross-functional to be an appropriate subject of discussion. Agenda items that are unique to one Business Unit will be addressed by a designated official of the Business Unit. Agenda items may not be Service-wide in nature (e.g. Concur, furloughs).

   2. The Union or the Employer may place a non-Service-wide item on the local LMRC agenda that impacts employees in more than one (1) SCR area unless either party at the national level elects to address the issue at the national level or place the issue on the agenda of the National LMRC. If either national party elects to address the issue at the national level, all local discussions will end subject to the provisions of subsection 4C below.

   3. Matters not on the agenda may be discussed by mutual consent. If either party timely forwards an appropriate agenda, the meeting will be held.

E. Any meeting conducted under this Article shall be conducted during the normal tour of duty.

F. All non-campus local LMRC meetings will be held telephonically or by other mutually agreeable electronic means. Campus local LMRC meetings may be held face-to-face; however, no travel and per diem will be authorized for such meetings.

G. Where the DEEO Advisory Committee or Safety Advisory Committee has been combined by local agreement with the local Labor Management Relations Committee (LMRC), the LMRC will assume the advisory responsibilities of those committees as described in Article 45, subsections 1H and 1I and Article 27, subsection 3D, respectively.

Section 4

Informal Dispute Resolution Procedures

A. The parties recognize that the local and national LMRC forum is an informal adjunct to, not a substitute for, the negotiations process. To preserve the benefits of such informality as well as the parties' rights to negotiate, the following principles will be followed to allow for additional consideration of issues where the local parties have not satisfactorily concluded their discussions.

B. If it appears at any time within fifteen (15) workdays of discussion of an issue at an LMRC that a satisfactory conclusion cannot be reached on an otherwise negotiable matter, either party may refer the issue to a national representative designated by the Employer and a national representative designated by the Union for additional consideration.

C. The national representatives, or their designees, shall attempt to satisfactorily resolve the issue within fifteen (15) workdays following referral of the issue to them through discussion and informal means. Where resolution is not achieved within

those fifteen (15) days, the matter will be resolved as follows:

1. Where the Union has not previously submitted a written proposal, the matter will be referred for expedited national negotiations in accordance with Article 47, Section 6. Notice pursuant to Article 47 is waived.
2. Where the Union has submitted a written proposal, the national parties will move the issue through the statutory impasse resolution process (mediation and FSIP) under the procedures of Article 47, unless the parties agree otherwise.

Section 5

Business Improvement Committees

A. The parties will form one Business Improvement Committees (BICs) at each of the following BODs: W&I, SB/SE, TE/GE, and LB&I. The BICs will operate in accordance with the bylaws established by the BICs with the exception of the following:
   1. meetings will be held semi-annually or as mutually agreed; and
   2. agenda items should focus primarily on specific work processes and how to make the processes more user-friendly, as well as efficient.

B. All BIC meetings will be held telephonically or by other electronic means.

Article 47 | Mid-Term Bargaining

Section 1

General Provisions

A. This Article establishes ground rules for mid-term bargaining between the parties. The provisions of this Article apply to all mid-term negotiations between the parties unless modified by other Articles in this Agreement (e.g., Article 15, Article 19).
   1. The Union's bargaining team may include up to four (4) bargaining unit members unless more are agreed to by the parties. There is no limit on the number of professional staff members on the Union team.
   2. For briefings held pursuant to subsections 2C, 4B1 and 5E4 of this Article, official time will be approved for up to four (4) Union stewards. Union stewards located outside the commuting area of the briefing location must participate telephonically or through some other electronic means. The parties will agree upon the location of the briefing. In the absence of agreement on the location for briefings held consistent with subsections 4B1 and 5E4, the Employer will select the location. In the absence of agreement on the location for briefings held consistent with subsection 2C, the location will alternate between the headquarters offices of the IRS and NTEU.
   3. For all face-to-face bargaining, the Employer will pay the reasonable travel and per diem expenses for up to four (4) stewards designated by National NTEU, unless more are authorized to attend consistent with subsection 1B1 above.
   4. The first face-to-face negotiation may occur only after the electronic exchange and telephonic (or other electronic means) discussion/negotiation of the opening proposals submitted by each party. The parties are also encouraged to conduct negotiations to the maximum extent possible by utilizing available technology to minimize travel costs associated with face-to-face negotiations.

B. In accordance with 5 U.S.C. § 7114(b)(3), negotiation sessions will be scheduled at reasonable times and convenient places to avoid any unnecessary delays. Reasonable times will be the days of the week agreed to by the parties, normally between the hours of 8:00 AM and 6:00 PM or 1:00 PM to 6:00 PM if a Monday or 8:00 AM to Noon if a Friday is used as a bargaining day, taking into consideration the nature and proposed implementation date of the change. The location for negotiations will be agreed upon by the parties based on the logistics of each negotiation. In the absence of agreement on the location for negotiations held consistent with Sections 4 and 5 of this Article, the Employer will select the location. In the absence of agreement on the location for negotiations held pursuant to Section 2 of this Article, the location will alternate between the headquarters offices of the IRS and NTEU.

C. Both parties agree to consolidate substantially related issues for bargaining to the greatest extent possible.

D. Unless otherwise agreed, neither party will submit proposals nor modify existing proposals that raise issues that are outside the scope of the matter under negotiation.

E. The parties recognize that once negotiations begin, the effect of publicity concerning issues on the table may be detrimental to the negotiating process.

F. All agreements are tentative until full agreement is reached.

G. Unless otherwise agreed, mid-term agreements reached will be reduced to writing and executed by both parties. In addition, oral agreements must be reduced to writing.

H. Agreements will set forth an "effective date" and a "termination date". The effective date will be no sooner than thirty-one (31) days from execution (or upon agency head approval) and the termination date will be no later than the termination date of this Agreement.

I. Copies of agreements executed pursuant to this Article will be distributed by the Employer to affected employees in a paper or electronic format as appropriate (e.g., e-mail, electronic newsletter).

J. Agreements negotiated under the provisions of this Article will be subject to agency head approval pursuant to 5 U.S.C. § 7114(c). In the event of disapproval, the Union will have the option of renegotiating the entire disapproved Agreement or the disapproved portion of the Agreement, provided the parties have not agreed otherwise, for example, by the inclusion of a severability provision. The option to renegotiate the entire Agreement must be exercised by the Union by notice to the Employer within twenty-one (21) days of notice of disapproval.

K. Proposals declared non-negotiable and subsequently found negotiable will be timely negotiated, if requested by either party. To the extent practicable, any subsequent bargaining must commence within twenty-one (21) days of the negotiability decision.

L. In accordance with 5 U.S.C. Chapter 71, to the extent permitted by law, either national party may initiate mid- term bargaining by proposing changes in conditions of employment provided that such changes are not covered by this or any other collective bargaining agreement between the parties, and provided further that such changes do not relate to matters over which either party has expressly waived its right to bargain during the negotiation of this Agreement.

M. 1. Unless otherwise permitted by law, no changes will be implemented by the Employer until proper and timely notice has been provided to the Union, and all negotiations have been completed including any impasse proceedings.

2. When the Employer initiates a change, it will provide all necessary and relevant information to the Union at the time of the briefing. Additional requests for information pursuant to 5 U.S.C § 7114 will be satisfied in an expeditious manner.

N. 1. If the Employer decides to contract-out work that may result in the loss of work normally performed by bargaining unit employees, which is not otherwise covered by A-76, the Employer will notify National NTEU and bargain to the extent required by law and this Agreement. If requested and available, the Employer will provide the following information to National NTEU at the time the notice is transmitted:

- the name of the contract;
- the method by which the contract was let (e.g., sole source, competitive bid);
- the name of the contractor;
- the location of the work;
- the nature of the work;
- the performance standards of the contract;
- if applicable, the annual cost of such work when performed by IRS employees; and
- the original cost of the contract and the final cost.

2. Separate procedures for competitive sourcing initiatives are found in Article 19, Section 10 of this Agreement.

3. The Agency shall provide NTEU a copy of each Request for Proposal (RFP) within fifteen (15) days of issuance for any solicitation of services that may result in the loss of work normally performed by bargaining unit employees, which is not otherwise covered by A-76.

Section 2

National Bargaining

A. Notice

Where either party proposes changes in conditions of employment, not covered by Sections 3, 4, 5 and 6, below, it will consolidate those proposed changes and serve notice thereof monthly. Such notice will be due within three (3) workdays of the beginning each month.

B. Notice Requirements

1. Notice of proposed changes in conditions of employment by the Employer or Union at the national level will be served by any one of the following methods: certified mail, first class mail, facsimile, e-mail, or hand delivery.

2. In the case of a monthly notice initiated by the Employer, a copy will also be provided electronically and concurrently to the NTEU Deputy Directors of Negotiations.

3. When either party proposes a change, it will provide information at the time of the notice that meets statutory requirements.

C. Briefings

Following receipt of notice consistent with subsections 2A and 2B, above, the receiving party will be entitled to a briefing without notice to the other party.

1. The briefing must be held within thirty (30) days of receipt of the notice, unless the parties mutually agree otherwise, and will be scheduled by the party initiating the monthly notice.
2. Where the IRS or the Union has served proposed changes to conditions of employment on the other party, but fails to hold a briefing, and the other party is available for such a briefing, the proposed change must be placed on a subsequent monthly notice.
3. Additional requests for information will be satisfied in an expeditious manner, but will not delay the beginning of negotiations. However, consistent with subsection 2G1(b), below, the Union may request that the neutral rule on assertions that the Employer failed to provide information pursuant to 5 U.S.C. § 7114(b)(4). The intervention of the neutral may be prior to the conclusion of negotiations and will not delay negotiations. However, the neutral may extend the bargaining schedule as appropriate.
4. Unless otherwise agreed, proposals must be submitted within fifteen (15) days of the briefing, if one is held. If no briefing is held, proposals must be submitted within thirty (30) days of the receipt of the notice.

D. If the fifteenth (15th) day or the thirtieth (30th) day, referred to in subsection 2C, above, falls on a Saturday, Sunday, or holiday, the period shall run until the end of the next workday which is not a Saturday, Sunday, or holiday.

E. Telephonic/ Virtual Negotiations

1. Once the briefing is conducted, or at any time thirty (30) days after the date of the notice if no briefing is held, the national parties will schedule the date(s) for the telephonic/ virtual bargaining session described in subsections 1B4 above. The telephonic/virtual negotiations must be completed no later than thirty (30) days from the date proposals are exchanged (i.e., the date on which the first counterproposals are sent) unless mutually agreed otherwise.
2. Prior to the date scheduled for the telephonic discussions/ negotiations, the national parties will schedule the beginning date of face-to-face bargaining. Unless mutually agreed otherwise, face-to-face bargaining must begin and end consistent with subsection 2F below.

F. Bargaining Timeline

1. Where a party has submitted initiatives on the monthly notice, consistent with subsection 2A, above, bargaining must begin no later than thirty (30) days from the date of the telephonic negotiations and conclude no later than ninety (90) days from the beginning of the negotiations.
2. The parties may agree to a shorter or longer time period in which to complete negotiations.

G. Impasse Procedures

1. if the parties fail to reach agreement at the end of the bargaining period, the parties agree to use the following procedures to resolve any remaining disputes in accordance with law, rule, and regulation:
   (a) Either party may contact the designated Factfinder that has been selected by the national parties to advise the Factfinder of the dispute. This contact will be on the last day of scheduled bargaining or when the parties reach impasse, whichever is earlier. The parties will submit their final proposals and any supporting documentation to the Factfinder on a mutually agreeable date but no later than five (5) workdays prior to the initial mediation session.
   (b) The Factfinder will also rule on assertions by the Union that the Employer failed to provide information requested for the negotiations pursuant to 5 U.S.C. § 7114(b)(4). If the Factfinder finds that the Employer has failed to provide the information when it had a legal obligation to do so under applicable law, the Factfinder must compel the production of the information and will extend bargaining for an appropriate period of time consistent with this Article to permit the Union to consider the information and adjust proposals accordingly.
   (c) The Factfinder is empowered to assist the parties in reaching agreement in accordance with law, rule, and regulation. The Factfinder shall determine the appropriate resolution process, including last and best offers (Article by Article or issue by issue) or amendment of final offers.

(d) Following mediation and factfinding pursuant to subsections 2G1 (a) through 2G1(c), the Factfinder will issue a recommendation to resolve the dispute within four (4) weeks of the initial contact with the Factfinder. The Factfinder's recommendation will be in writing. If the Factfinder is not available to commence mediation within fourteen (14) days of the initial contact by either party, the next Factfinder on the list will be utilized.

(e) Any disputes remaining after submission to the Factfinder will be resolved pursuant to 5 U.S.C. § 7119, or other appropriate provisions of 5 U.S.C. § 7101, et seq. The party that moves such remaining disputes to the statutory impasse resolution process carries the burden of proof regarding the reasons the Factfinder's report does not resolve the issue at impasse.

(f) If either party seeks impasse resolution pursuant to 5 U.S.C. § 7119, the changes to conditions of employment will be delayed pending resolution of the disputed issues, unless implementation is otherwise permitted by law. If a party seeks impasse resolution, the submitting party will ask the Federal Service Impasses Panel (FSIP) to expedite the matter.

(g) If a dispute moves to the statutory process, the objecting party will pay the full costs of the Factfinder who produced the decision. Should neither party object, the costs of the Factfinder will be shared by the parties.

H. Neutrals

The parties at the national level agree to select a panel of neutrals with substantial mediation skills to mediate/arbitrate disputes arising under this Article. The parties will select neutrals so that the disputes, to the extent possible, may be resolved quickly and inexpensively.

1. The neutrals will make use of telephonic/virtual or face-to-face dispute resolution processes when applying the impasse procedures in subsection 2G above.
2. Dispute resolution meetings may be face-to-face for negotiations conducted consistent with Section 4 and 5, below, if participants, including the neutral, are located in the commuting area of the meeting. No travel and per diem is authorized for such meetings.
3. One (1) dispute resolution session, not to exceed three (3) consecutive days excluding travel to and from the meeting, may be face-to-face at the request of either party, for negotiations conducted consistent with Section 2 above. The national parties may agree to additional face-to- face dispute resolution meetings consistent with the provisions of this subsection.

Section 3

Modified National Bargaining

A. The provisions of Sections 4, 5 and 6, below, provide a basis for negotiating matters consistent with law involving: (1) the directed reassignment/realignment of employees; (2) space, furniture, parking and leases; and (3) other issues consistent with Section 6 below. All negotiations described in Sections 4, 5 and 6, below, will remain at the national level, however, to provide for more efficient and effective negotiations, the parties agree to local involvement. The local parties identified for such negotiations will act as representatives of the national parties.

B. The Employer may elect to consolidate issues to minimize the use of official time. The location for any bargaining sessions will be determined consistent with subsection 1C above. However, the location of the bargaining will be within the geographic area of the proposed change.

Section 4

Directed Reassignments/Realignments

A. Article 15, Sections 2 and 3 procedures will be used where the primary reason for a change is the need to reassign or realign employees, as defined in Article 15, subsection 1B2. If the modifications to the physical structure of the employee's office are incidental (e.g., minor changes to space and furniture) to the reassignment or realignment of the employee, then those incidental changes will also be addressed under this procedure.

B. Notice

1. Notice of proposed changes involving directed reassignments or realignments covered by Article 15, Sections 2 and 3 may be provided to the impacted Chapter Presidents at any time by the Employer. The proposed changes may be provided by the Employer individually or they may be provided as part of a group of changes. Notice will be provided by geographic area (Exhibit 47-1) to the impacted Chapters in that geographic area. The Union may ask for a briefing in contemplation of bargaining over the proposed change. The briefing must be held within ten (10) days following the notice from the Employer of the proposed changes.
2. Notice of reassignments/realignments impacting employees in more than one (1) geographic area will be provided to the National President of NTEU. The notice may be provided at

any time. The proposed changes will be negotiated under the procedures of Article 15, Sections 2 and 3 at the national level. However, the parties agree that the timeline for the expedited bargaining period will be extended to ninety (90) days under Article 15, Section 2.

Section 5

Space, Furniture, Parking and Lease Related Changes

A. The parties recognize that building location and specifications, build out specifications, floor plans, and action plans used in the process of modifying or occupying such space are proper subjects to be negotiated between the parties prior to implementation. The parties also recognize the Employer's statutory right to determine its internal security practices.

B. The procedures in this section will be used where the primary reason for the change involves space, leases, parking, or furniture. If a reassignment or realignment is also proposed as part of the change, the reassignment/ realignment will be addressed under this process.

C. The Employer will bargain with the Union at the national level (i.e., national or modified national bargaining) to the extent required by law if free or subsidized parking is not provided to employees where employees were previously provided free or subsidized parking.

D. The parties agree that proposed changes of a substantial nature with a timeline for completion projected by the Employer that exceeds four (4) years are not covered by this procedure. Instead, the Employer will provide notice of such changes to the NTEU National President under the provisions of Article 47, Section 2.

E. Pre-Decisional Involvement on Space, Furniture and Lease Related Changes

1. The parties agree that for all of the Employer's space projects, Chapter leaders will be provided meaningful input on the proposed changes before proposed plans are determined. The process is as follows:

2. Once a project involving a lease, space or furniture is funded by the IRS, the Employer will provide each impacted Chapter with information regarding the project, including the general scope of the project and the projected completion date. The impacted Chapters may submit any pre-decisional comments, in writing, to the Employer within fifteen (15) days of receipt of the information.

3. Within fifteen (15) days of the submission, the Employer will respond as to whether the Chapter's pre-decisional comments are accepted or rejected.

4. Once the pre-decisional opportunity has been completed and plans are completed by the Employer for submission to the GSA or other appropriate outside party, the Employer will provide copies to the impacted Chapters for review. The impacted Chapters may submit any comments in writing to the Employer within fifteen (15) days of receipt of the plans. The Employer will respond to the Chapters comments within ten (10) days.

5. Following the receipt of any comments and once the proposed plans for lease, space or furniture changes are completed, the Employer will provide formal notice to the impacted Chapters pursuant to Section 5F, below.

F. Formal Notice

1. Notice of proposed changes under this subsection in space, furniture, parking, and leasing matters may be provided at any time by the Employer to the impacted Chapter Presidents so long as the requirements of Section 5E have been met. The proposed changes may be provided by the Employer individually or they may be provided as part of a group of changes. Notice will be provided by geographic area (Exhibit 47-1) to the impacted Chapters in that geographic area. Changes impacting employees in more than one (1) geographic area will be provided to the National President of NTEU under the provisions of Article 47, Section 2.

   The Notice will include the following information:

   (a) a copy of the SF-81, Request for Space;

   (b) a copy of space plans (includes space configuration and furniture layout);

   (c) a copy of floor plans approved by GSA;

   (d) a copy of building leases or occupancy agreements, only if the change involves a new lease or lease change;

   (e) a copy of the project schedule; and

   (f) the anticipated start and completion dates of the project.

G. Bargaining Procedures and Dispute Resolution

1. The Union may ask for a briefing in contemplation of bargaining over the proposed change. The briefing must be held within fifteen (15) days following the notice

from the Employer of the proposed changes. If a briefing is held, the Union must submit proposals to the Employer no more than ten (10) workdays after the briefing. If no briefing is held, the Union must submit proposals within fifteen (15) workdays following the notice of the proposed change from the Employer.

2. Bargaining will start no later than thirty (30) days following the Section 5.F notice of proposed changes from the Employer and must be concluded within forty-five (45) days of the Section 5.F notice of the proposed change.

Section 6

A. Changes in working conditions, limited to a single geographic area as described in Exhibit 47-1, and involving one of the issues listed below, will be negotiated consistent with the procedures in Section 4 above. Changes impacting employees in more than one (1) geographic area will be provided to the National President of NTEU under the provisions of Article 47, Section 2. The following issues have been identified by the national parties:

1. negotiable issues not resolved under Article 46, Section 4, or a DEEO Advisory Committee under Article 45, subsection 1K;
2. changes to work procedures;
3. reorganizations;
4. building security and building access; and
5. other issues agreed to by the national parties, including changes submitted on the monthly notice.

B. At the completion of the bargaining period, either party may utilize the impasse procedures in Section 2, above, except that the time frame for the Factfinder to issue a recommendation to resolve the dispute will be within two (2) weeks of the initial contact with the Factfinder. The Factfinder's recommendation will be in writing. If the Factfinder is not available to commence mediation within seven (7) days of the initial contact by either party, the next Factfinder on the list will be utilized.

Section 7

Information Technology Changes

A. When required by law, the Employer will provide notice of changes to the technology used by employees to perform their work pursuant to Article 47, Sections 1 and 2. [Note: i.e., within the first 3 workdays of the month]

B. Upon request, the Union will be provided a briefing on the proposed change. The briefing must be held within fifteen (15) days following the Employer's notice of the proposed changes. If a briefing is held, the Union must submit proposals to the Employer no later than fifteen (15) days after the briefing is held. If no briefing is held, the Union must submit proposals within twenty (20) days following the notice of the proposed change from the Employer.

C. Bargaining will start no later than thirty (30) days following the notice of proposed changes from the Employer and must be concluded within sixty (60) days of the initial submission of proposals by the Union.

D. At the completion of the bargaining period, either party may utilize the impasse procedures in Section 2, above, except that the time frame for the Factfinder to issue a recommendation to resolve the dispute will be within thirty (30) days of the initial contact with the Factfinder. The Factfinder's recommendation will be in writing. If the Factfinder is not available to commence mediation within fifteen (15) days of the initial contact by either party, the next Factfinder on the list will be utilized.

Article 48 | Furloughs

Section 1

Shutdown Furloughs Due to Lapse in Appropriations/Debt Ceiling Limitations

In the event that funds are not available through an appropriations law or continuing resolution, a shutdown furlough occurs. Such a furlough may be necessary when an agency no longer has the funds to operate and must shut down those activities which are not excepted pursuant to the Anti-deficiency Act, 31 U.S.C. § 1341 and 1342.

The following procedures will apply:

A. The Employer will provide written notice to National NTEU when it is reasonably foreseeable that a shutdown furlough will occur. The notice to National NTEU will include an Excel spreadsheet list of bargaining unit employees (name, grade, series, business division, post of duty and building address) broken down by each business division1 who are excepted as well as the employees who encumber positions that are exempt from the furlough.

B. All Service employees will be furloughed except for those employees performing excepted functions or those employees whose positions are exempt. When there is more than one (1) qualified employee in the same position, grade, post of duty, and tour of duty available for an excepted position, the Employer

has determined that employees will be assigned to the excepted position by inverse seniority based on enter on duty (EOD) date. The Employer will consider an employee's request not to work due to a hardship. If the employee's request is honored, the Employer has determined that the next employee, meeting the above criteria, will be assigned to the excepted position.

C. The Service will provide local NTEU Chapters with one (1) copy of the decision letter together with a list of those employees who have been designated as excepted or those employees who are deemed to be exempt. The local parties will determine the form of and the timing for delivery of the list. Employees will be given a written document notifying them of applicability to the employee.

D. Employees are expected to listen to radio and/or television broadcasts to learn when an appropriation or continuing resolution has been signed or when the debt ceiling has been raised. The Employer and the Union are free to negotiate, at the national level, additional methods of notifying employees about the conclusion of the furlough. Employees will then be expected to report to work no later than four (4) hours after that announcement. In the event the announcement contains instructions on reporting to work later than that, employees will be expected to follow those instructions. A liberal leave policy will be in effect on the day employees are to return to work. Employees who travel during the time of the furlough will be expected to return to work in accordance with the terms of this Article or with the more specific instructions.

E. If an employee has "use or lose" leave scheduled during the furlough, the employee and his/her manager shall make every reasonable effort to reschedule the expiring leave during the leave year. In the event that it cannot be rescheduled, the shutdown will qualify as an exigency of the public business and the forfeited leave may be restored in accordance with IRM 6.630.1.3.3.

F. During any fiscal year in which a furlough occurs, the Service and NTEU shall jointly issue an all-employee notice with Questions and Answers attached which will advise employees of the impact of non-pay status on civil service benefits and programs and which will address some financial concerns employees may have when faced with a pay reduction. The Service will distribute this notice to all employees.

G. All employees will receive from the servicing Personnel Office a fact sheet describing unemployment benefits available in their jurisdiction. At a minimum, this notice will contain information on unemployment benefits availability, the waiting period, if any, benefits eligibility requirements, and the location and phone number of State and/or municipal agencies responsible for administering the program in the local area.

H. During the period of the furlough employees may engage in outside employment in accordance with the "Plain Talk About Ethics and Conduct." Employees may not engage in any activity prohibited therein. While in a non-pay status, such employees may engage in outside employment without obtaining prior written permission that is otherwise required. Upon return to duty status, employees must submit a written request to engage in outside employment if such activity continues.

I. When a shutdown furlough impacts the contractual deadlines of this Agreement, all parties will be provided one (1) additional day in which to meet those contractual deadlines for each day of the furlough.

Section 2

Administrative Furlough

Consistent with 5 U.S.C. § 7511 (a)(5), a furlough means the placing of an employee in a temporary status without duties and pay because of lack of work or funds or other non-disciplinary reasons. Such furloughs will be imposed only for such cause as will promote the efficiency of the service. The following procedures will apply when an administrative furlough is expected to last thirty (30) days (i.e. twenty-two (22) workdays) or less:

A. Formal Notice and Expedited Bargaining

1. The Agency will provide formal notice to the Union that it has determined to conduct an administrative furlough. The notice will comply with statutory notice requirements and include the maximum number of days it intends to furlough employees; the intended time frame within which the furlough will be conducted; and a description of the employees to be furlough. The Employer will also provide the Union with a copy of any Executive Order, if applicable, directing the Agency to implement an administrative furlough. The Parties agree that, aside from the notice and bargaining schedule, the ground rules set forth in Article 47, Section 1 will apply to furlough negotiations (e.g., team composition, reimbursement of travel and per diem, etc.).

2. The Parties will thereafter schedule a briefing which must occur within five (5) workdays of the notice. Following the briefing, bargaining will be conducted at reasonable times and conclude no later than ninety (90) days after

the date of the notice provided to the Union in subsection 2A1 above. The time period for bargaining may be extended, as necessary, upon mutual agreement. The parties may address in bargaining any matters that are not expressly covered by this Agreement, except that matters addressed in Article 39 shall be considered appropriate subjects for bargaining.

3. If the Parties fail to reach agreement following bargaining, the Parties will resolve any impasse through the impasse resolution procedures contained in Article 47, Section 2.

B. Miscellaneous

1. Employees may not substitute annual leave, sick leave, paid administrative leave, compensatory time, credit hours or any other paid leave for furlough hours.
2. If an employee has "use or lose" leave scheduled during the furlough, the employee and their manager shall make every reasonable effort to reschedule the expiring leave during the leave year. In the event that it cannot be rescheduled, the shutdown will qualify as an exigency of the public business and the forfeited leave may be restored in accordance with IRM 6.630.1.3.3.
3. When an administrative furlough impacts the contractual deadlines of this Agreement, all parties will be provided one (1) additional day in which to meet those contractual deadlines for each day of the furlough.

Article 49 | Transfer of Function

Section 1

Purpose and Definition

A. This Article establishes procedures for movement of work under Transfer of Function (TOF) regulations. Any TOF will be in accordance with applicable law, rule, and regulation.

B. A TOF means the transfer of the performance of a continuing function from one competitive area and its addition to one or more other competitive areas, except when the function involved is virtually identical to functions already being performed in the other competitive area(s) affected. A TOF is also movement of the competitive area in which the function is performed to another commuting area. In a TOF, the operation of the function must cease in one competitive area and must be carried on in an identical form in another competitive area where it was not being performed at the time of transfer.

Section 2

Notification

A. When it is determined that a TOF is necessary, management agrees to inform the Union as far in advance as practicable, giving the reason for the action, the appropriate numbers, types and geographic location of positions affected, and the approximate date of the action. At that point the Union will be permitted to invoke negotiations over this change.

B. The Service will notify impacted employees of the proposed TOF plan in writing. The employee will be able to consider the action and decide whether he or she will transfer with the function or not. Where the TOF is to another commuting area, the employee will not have less than ten (10) days to state his or her intentions.

C. Affected employees may be covered under the provisions of Article 51 CTAP, and/or may be separated under provisions consistent with 5 C.F.R. §§ 752 and 351.

Article 50 | Telework

Section 1

General

A. 1. Telework is a program that permits employees to work at home or at other approved locations remote to the assigned post-of-duty (POD). Telework arrangements may include working at home or in satellite office sites or other approved Telework work sites with or without computers and other electronic equipment. The assigned POD of an employee approved for Telework must be an IRS POD and may not be the employee's residence.

2. For all Telework arrangements approved by the Employer, the Telework location must be within a 200-mile radius of the employee's assigned POD. Managers have discretion to approve exceptions for up to two pay periods per calendar year. If granted, the reporting requirements in Section 1.A.3-4 and 4.B are waived (all other provisions of this Article apply), and the employee will be required to use their own leave if unable to telework (e.g., power outage). Approvals must be in writing.

3. If requested by the Employer, the employee must be able to report to their office for their normal tour of duty on the following workday at no cost to the Employer. Furthermore, the requirement to report to their POD could be for any number of workdays or consecutive

workdays and will not entitle the employee to reimbursement for travel and per diem.

4. Employees on a Telework arrangement are required to report to their assigned POD at least two (2) days each pay period for their full TOD, and may be removed from Telework if they fail to do so. However, managers have discretion to waive the reporting requirement for Teleworkers in accordance with 5 C.F.R. Sec. 531.605(d)(2). Such a waiver will be in writing. Mobile workers who regularly perform work within the locality pay area meet the reporting requirement. If an employee is on an approved absence for all of the day on which they would otherwise have to report to the POD, the requirement to report is satisfied. An employee who has reported to their POD for less than their full TOD to the extent they are on approved leave has met the requirement.

5. A supervisor's official relationship with, authority over, and accountability for an employee participating in the Service's Telework Program is no different than their relationship with, authority over, and accountability for employees who are not participating in the Telework Program. Consistent with the provisions of this Article, the supervisor retains the authority to review, determine, and approve participation in this program.

B. Types of Telework

Employees may be eligible for Frequent Telework, Recurring Telework or Ad Hoc Telework consistent with the criteria set forth in subsections 2F, 2G, 2H, 2I and 2J of this Article.

1. Frequent Telework involves regular and recurring duties that may be performed at the approved Telework site for more than eighty (80) hours each month (not including overtime, credit hours or compensatory time worked).

2. Recurring Telework involves recurring work assignments performed at the approved Telework site for eighty (80) hours or less per month (not including overtime, credit hours or compensatory time worked).

3. Ad Hoc Telework involves instances of non-recurring projects or work assignments that may occasionally be performed at the approved Telework site. Each instance of Ad Hoc Telework must be approved in advance by the supervisor.

C. Participants will be permitted to work at home or other Telework work sites full days or a portion of a day when approved for a Telework arrangement pursuant to the provisions of this Article.

1. Work schedules for employees participating in Telework must be consistent with the provisions of Article 23 of this Agreement. Employees who Telework for a portion of a day must use non-duty hours (e.g., unpaid lunch or meal period), or otherwise take leave or credit hours for commuting between their POD and approved Telework site.

2. Unless as otherwise provided by this Article, there is no limitation on how the days worked on Telework may be configured as long as the scheduling is not disruptive to the work that remains in the office nor causes an unreasonable burden on those who choose not to work a Telework arrangement. For example, a Recurring Telework Agreement may include recurring or concurrent days each week, a single day, or a group of single days (e.g., Mondays in October, Tuesdays in November), depending on the nature of the employee's work. Management and employees may decide not to designate specific recurring days but to engage in an ongoing discussion as needed as to which days should be designated based upon the nature of the employee's work.

D. Work away from the office may vary depending upon the individual arrangements between the employee and the manager.

E. 1. Employee participation in the Telework Program is voluntary. Once an employee enters into a Telework Agreement, the employee may, at any time, terminate, reduce, or request to increase the number of hours and/or days on which the employee performs work at the Telework location. If such modifications change the type of Telework for which the employee has been approved (e.g., from Frequent to Recurring Telework), the employee will be required to execute a new Telework Agreement.

2. Employees who choose to work Frequent Telework should be prepared to continue in that program for a period of at least twelve (12) months given the impact it could create by returning to the office and requiring office space. Any time an employee on Frequent Telework believes they need to permanently or temporarily return to work in the IRS office, the employee will normally provide the Employer with thirty (30) days notice of the needed change, except in emergency situations such as the loss of space in the home, security reasons or lack of equipment. The Employer will make reasonable efforts to accommodate the employee's needs. Employees returning

to the IRS office in these circumstances must recognize that the equipment and workstations that are made available by the Employer may not immediately be the same as the ones they had prior to participating in the Telework Program. Subject to the provisions of Article 11, Section 23 of the Agreement, the Employer is expected to provide the employee a complete work area equal or similar to that of others in their occupation in their assigned POD within a reasonable time frame.

F. Telework is not a replacement for dependent/family care. Employees with a Telework Agreement are permitted to Telework even if there are dependents/family at the Telework site. However, any interruptions or time spent giving care to such individuals during the employee's tour of duty will not be considered hours of work. The employee is expected to account for such non-work hours as soon as practicable with appropriate leave (paid or unpaid) or other paid time off.

Section 2

Eligibility

To be considered for a Telework arrangement or to continue to work on a Telework arrangement, an employee must meet the following criteria:

A. An employee must have been in the Service's employ for at least twelve (12) months; however, the supervisor may decide to shorten the one (1) year service requirement on a case-by-case basis.

B. An employee must have a "fully successful" (or equivalent) performance appraisal. If the employee has worked for more than twelve (12) months and does not have an appraisal, they will be assumed to be "fully successful." If the employee is on a Performance Improvement Plan (PIP), they are not considered to be fully successful and not eligible for participation in the Telework Program.

C. 1. The employee must not have received any disciplinary/adverse action in the last twelve (12) months that would negatively impact the integrity of the Telework Program, e.g., falsification of time and attendance records or any violation of Section 1203(b) of the RRA of 1998.

2. The employee must not have received a disciplinary action for being absent without permission for more than five (5) days (at least 41 hours) in any one (1) calendar year and the record of the discipline remains in the OPF. For the purpose of this provision, "officially disciplined" means any discipline that is placed in the employee's OPF.

3. The employee must not have ever been officially disciplined for violations of subpart G of the Standards of Ethical Conduct of Employees of the Executive Branch for viewing, downloading or exchanging pornography, including child pornography, on a Federal Government computer or while performing official Federal Government duties.

4. If the employee's duties have been changed due to a conduct investigation in which management has sufficient evidence of serious wrongdoing that would negatively impact the integrity of the Telework Program, the employee will not be approved for Telework pending resolution of the conduct investigation.

D. The employee must be at the journey or full working level of their position (e.g., Revenue Officer GS-11) or have been in the position for more than two (2) years, whichever is less. However, the supervisor may decide to shorten the two (2) year time frame in this subsection on a case-by-case basis.

E. 1. The employee must have a telephone (or capability to make and receive calls) and high-speed internet if the work being performed at the Telework site requires IRS network connectivity; work space suitable to perform work; utilities adequate for installing equipment; and a general work environment that is generally free from interruptions and provides reasonable security and protection for government property. The cost of these will not be paid by the Service. Nothing in this provision prohibits employees who are issued a mobile hotspot or other comparable technology consistent with their IT profile from using it at a Telework location.

2. In addition to the requirements in Section 2E1, above, telephone trained employees (as defined in Exhibit 23-1, Section 2A1) who are assigned incoming/outgoing calls using an automated telephone system must have high-speed internet through a wired connection to their IRS computer if management determines it is necessary. Where the employer has determined a wired connection is necessary, it will provide cables of up to 100' feet, upon request.

F. Frequent Telework Criteria

An employee who meets the eligibility criteria set forth in subsections 2A through 2E, above, is assigned to one of the occupations listed in Exhibit 50-2, and has regular and recurring duties that may be performed at the approved Telework site for more than eighty (80) hours each month will normally be approved for

Frequent Telework upon request. Employees may be approved for any number of days and hours between the minimum (more than 80 hours per month) and maximum, consistent with the two-day reporting requirement in Section 1A4, above (e.g., dependent on their job duties, some employees may be required to report to the office more than two days per pay period). However, the parties recognize that some employees in the occupations listed below may be assigned duties that are not appropriate for Frequent Telework. Therefore, the Employer reserves the right to assert on a case-by-case basis that an employee is not eligible for Frequent Telework. Such an assertion must be based upon a determination that the employee's work at the time of the request; (1) does not encompass regular and recurring duties that can be effectively accomplished outside of the traditional office/team setting; or (2) cannot be accomplished by an employee working independently of other co-workers, support staff, and/or their supervisor, without any adverse impact on individual and/or overall team or office productivity or customer service.

The parties at the National level may mutually agree to place other positions on Frequent Telework.

G. Frequent Telework – Other Occupations

Nothing in this section precludes an employee who meets the eligibility criteria in subsections 2A through 2F above, and is assigned to an occupation not listed in Exhibit 50-2, from requesting Frequent Telework. Such requests will be approved or denied based on the criteria listed in subsection 2F, above.

H. Recurring Telework Criteria

1. All IRS employees, including those in occupations listed in Exhibit 50-2, and employees occupying campus positions, who meet the eligibility criteria set forth in subsections 2A through 2E above, and who occupy a position that involves recurring work and assignments for eighty (80) hours or less per month that: (1) can be effectively accomplished outside of the traditional office/team setting; and (2) can be accomplished independently of other co-workers, support staff, and/or the employee's supervisor, without any adverse impact on individual/team or overall office productivity or customer service may request and be approved to work Recurring Telework. Using the criteria listed above, the supervisor will, on a case-by-case basis at the time of the request, either approve or disapprove the request. Employees may be approved for any number of days and hours up to a maximum of 80 hours per month.
2. The hours specified above shall be prorated for part-time employees.

I. Ad Hoc Telework Criteria

All IRS employees who meet the eligibility criteria set forth in subsections 2A through 2E, above, and have work assignments that can be effectively accomplished outside of the traditional office/team setting on an occasional basis such as report writing, document review, a project, preparing course materials for an instructor assignment or drafting correspondence, may work Ad Hoc Telework subject to the approval of their supervisor.

J. Dispute Resolution

Any disputes over the denial of a Telework arrangement will be resolved as follows:

1. The Employer will place in writing its decision to deny a Telework request and provide the written decision to the employee. Within ten (10) workdays of the employee's receipt of the written decision to disapprove the request for Telework, the Union and/or employee may file a request for reconsideration of the denial to the first level Executive or designee in the employee's chain-of-command.
2. The written request for reconsideration must include the reasons that the employee and/or Union believe the denial was not appropriate.
3. If requested by either party, a telephonic meeting will be held to discuss the denial of the Telework arrangement. During the meeting, the Union may present documents to support approval of the Telework arrangement.
4. The meeting shall include a Union steward, the employee, the Executive or designee. A Labor Relations Specialist may also attend at the option of the Executive or designee.
5. The Executive or designee will consider the information submitted by the employee and/or Union and provide a written response to the employee and Union within fifteen (15) workdays of the receipt of the request for reconsideration or the telephonic meeting if one is held.
6. If the Union disagrees with the decision of the Executive or designee, the Union may invoke arbitration in accordance with the streamlined arbitration process of Article 43, subsection 4D of this Agreement. However, conventional arbitration procedures will be followed if either party provides notice of the intent to introduce bargaining history consistent with Article 43, subsection 4A21 of this Agreement.

K. Modification, Suspension, or Termination of Telework Arrangements

A supervisor may temporarily suspend, modify or terminate a Telework arrangement. Decisions to

temporarily suspend, modify, or terminate a Telework arrangement must be made by the supervisor on a case-by-case basis and based on business needs or employee performance or conduct. Examples of reasons for a temporary suspension, modification or termination of a Telework arrangement would include:

1. anytime an employee falls below minimum eligibility requirements as defined in this Article;
2. an employee fails to comply with their Telework agreement;
3. failure by the employee to communicate with managers, co-workers and customers consistent with subsection 5A2 of this Article;
4. issuance of a PIP, leave restriction letter, or intent to deny a within-grade increase;
5. an employee who otherwise has portable duties is temporarily required to provide on-site office coverage;
6. the employee's performance declines (e.g., reduction in a mid-year progress review or end-of-year appraisal, two (2) negative recordation's separated by at least sixty (60) days for employees at the journey level or higher; or two (2) negative recordation's separated by at least thirty (30) days for employees below the journey level) and the decline may be reasonably attributed to working on Telework.
7. In the event an employee changes positions, the manager and the employee should review and update the Telework Agreement, as necessary.
8. If the employee's duties have been changed due to a conduct investigation in which management has sufficient evidence of serious wrongdoing that would negatively impact the integrity of the Telework Program, the employee may be suspended from Telework pending resolution of the conduct investigation; and/or
9. Final disciplinary or adverse action based on conduct that negatively impacts the integrity of the Telework Program, e.g., falsification of time and attendance records or any violation of RRA of 1998, Section 1203(b). Under such circumstances, the employee may be suspended from Telework for up to twelve (12) months beginning on the effective date of the discipline.

Section 3

Implementation

A. Prior to engaging in Telework, employees must individually enter into a Telework Agreement. The Telework Agreement may be found in Exhibit 50-1. Exhibit 50-1 is available electronically as Form 11386. The Telework Agreement will include the current Telework type, location, and day(s) or schedule. Any permanent change that modifies the employee's type of Telework (e.g., Frequent to Recurring, Recurring to Frequent) must be captured in a new Telework Agreement. Changes to Telework days that do not affect the type of Telework for which employees are approved may be made by pen and ink changes on their existing Telework agreement.

B. Employees who are currently approved for a Frequent or Recurring Telework arrangement may retain that arrangement pursuant to the provisions of this Article.

C. Training

1. Employees shall complete IRS Telework training prior to entering into a Telework Agreement.
2. Subject to workload considerations, employees will be granted up to one (1) hour of administrative time to complete the Telework training.
3. NTEU Chapters may review the Telework training material by accessing the Agency's online training platform

Section 4

Management Responsibilities

A. Managers will meet with Telework employees at least once a year for the purpose of discussing, reviewing, and updating the Telework agreement, including capturing any update to a telework location in a new Telework Agreement, if necessary.

B. The Employer has the right to direct Telework employees to report to the office on their scheduled telework day due to special circumstances, e.g., office assignments, meetings and/or training classes, Filing Season Agreements, and details to other duties. These should be planned to give the employee notice in time to travel to the official duty site during their regular commute time. Time spent traveling will not be considered hours of work if it is commuting. When the employee is scheduled for a full day tour of duty (TOD) at the Telework site and receives notification to report to the official duty station too late to travel during normal commute time, administrative time will be granted.

C. The Employer has the right to meet with employees to give assignments and to review

work as necessary at either the official duty station, approved Telework location, or a mutually agreed upon site.

D. To ensure that Information Systems and sensitive information procedures are in place at alternate work sites, the Employer may inspect the employee's work site with forty-eight (48) hours notice to the employee. The employee may arrange for an NTEU representative to accompany the Employer at the inspection. If the employee refuses a work site inspection, the Employer may immediately cancel the employee's Telework arrangement and the employee must surrender all Employer equipment and return to the appropriate office setting. The Employer will notify the employee as to the date and approximate time of arrival, the number of management officials coming to their home, the estimated duration of the inspection and other appropriate information. The employee is entitled to forty-eight (48) hours notice of any such visits to the employee's work site except in cases of emergency or similar extraordinary cause. In all cases, as much notice as possible will be given.

Section 5

Employee Responsibilities

A. 1. Employees must notify the supervisor and/or designee of changes in work locations and conditions that interrupt work (e.g., power or internet outage), and must maintain communications with managers, co-workers and customers during the time the employee is on Telework.

2. Employees may be required to report to the worksite for regularly scheduled meetings.

B. Employees must protect all Government records and data against unauthorized disclosure, access, mutilation, obliteration, and destruction. Files and other information that are subject to the Privacy Act regulations must be secured in a way that renders these records and data inaccessible to anyone other than the employee. At a minimum, this will require that all records and data be kept under lock and key when not in the possession of the employee.

C. Employees must comply with all required security measures and disclosure provisions, including computer cable locks, password protection and data encryption so that at no time are the security, disclosure, or Privacy Act requirements of the Service compromised.

D. Employees must ensure that government provided equipment/property is used only for authorized purposes.

E. Employees may not use a personal email account to conduct any official business of the Government.

F. Employees will inform the supervisor when they are unable to perform work due to illness or personal problems during the Telework TOD and requesting appropriate leave. Employees on Telework who experience conditions that prevent work at their Telework site and that do not impact their assigned POD (e.g., power outage, connectivity issues) will contact their manager as soon as practical. Employees may be directed to report to their assigned POD to complete their workday. Employees who are directed to report to their assigned POD to complete their workday will be granted administrative time (duty time) to report to the office. Managers may grant administrative leave, subject to any statute or regulation, in lieu of directing the employee to report to the POD on a case-by-case basis.

Section 6

Time and Attendance, Hours of Duty, and Alternate Work Schedules (AWS)

A. Existing rules in Title 5 of the U.S. Code and the Fair Labor Standards Act (FLSA) apply to Telework arrangements.

B. Participants may request any schedule allowed for their positions consistent with Article 23 of this Agreement. Employees may earn credit hours on Telework, if permitted by their work schedule, and consistent with the provisions of Article 23, subsection 5A1 of this Agreement.

C. Overtime, compensatory time and credit hours must be approved in advance consistent with Articles 23 and 24 of this Agreement.

D. Regulations and provisions of this Agreement regarding leave remain unchanged under the Telework Program.

E. Employees will report time spent on Telework on Form 3081 or in the online time-keeping system.

Section 7

Telework Requirements During Weather and Safety-Related Conditions

A. Whenever it becomes necessary to close an office because of a weather or other safety-related condition, reasonable efforts will be made to inform all employees by private or public media, including email, the IRS Emergency Hotlines, and other methods as appropriate and available. Such notice will be made as soon as practicable. A "weather or other safety-related condition" is one which is general rather than personal in scope and impact. It may be caused by developments such as terror alerts or attacks, heavy snow or severe

icing conditions, floods, earthquakes, hurricanes or other natural disasters, air pollution, massive power failure, major fires or serious interruptions to public transportation caused by incidents such as strikes of local transit employees or mass demonstrations that create safety-related conditions consistent with 5 C.F.R. Part 630, Subpart P.

B. For the purpose of this Section, Telework-ready employees are employees with an approved Telework Agreement who have the necessary equipment (e.g., laptop) and necessary work files (paper or electronic) at their Telework location (or transportable to the Telework location pursuant to Section 7.E, below) to perform required duties at the Telework location at the time of an office closure or at other times as discussed below.

C. When an employee with an approved Telework Agreement may reasonably anticipate that a weather or other safety-related condition may force the closure of their IRS facility (e.g., forecasted snow storm), the employee must take reasonable steps (within an employee's control) to become Telework-ready – i.e., take necessary work equipment and necessary work files to their Telework location – for the anticipated day(s) the facility may be closed. In such circumstances, managers may authorize employees who are not in their POD to travel on administrative time (duty time) to their POD to obtain necessary work equipment or files to become Telework-ready.

D. When an employee is Telework-ready and a weather or other safety-related condition forces the closure of their IRS facility, the employee is expected to perform work at their approved Telework location for their entire TOD. Where the employee's telework site is also impacted by the same weather or safety-related condition (e.g. hurricane, wildfire, flood, evacuation) as the POD and the condition prevents the employee from safely working (e.g., power outage, evacuation order), the employee may be granted an equivalent amount of weather and safety leave. If the employee is not Telework ready for all or part of the tour of duty when a weather or safety-related condition forces the closure of the IRS facility, the employee may be granted an equivalent amount of weather and safety leave.

E. When a teleworking employee experiences a weather or other safety-related condition that prevents them from safely working at their Telework site, the employee must contact their supervisor as soon as practicable. The employee may be directed to travel to the employee's regular worksite – provided they may safely travel under the circumstances – to complete their workday. If directed to travel during regular duty hours, the employee will receive administrative time (duty time) to do so. If the employee is not directed to report to their regular worksite, the employee will be granted weather and safety leave. To be granted weather and safety leave under this provision, the employee may submit Form 10837 or other appropriate documentation (e.g., email) in support of their claim.

F. In the event the office has an early departure, employees who have a Telework agreement and who are working in the office are required to take their equipment and work files to their Telework location to finish their TOD. Employees required to travel to their approved telework location during regular duty hours will be granted weather and safety leave for the time required to travel home. However, if the employee's telework site is also impacted by the emergency condition (e.g. hurricane, wildfire, flood, evacuation) and the condition prevents the employee from safely working (e.g., power outage, evacuation order), the employee may be granted an equivalent amount of weather and safety leave.

G. In the event the office has a delayed opening, telework ready employees who were scheduled to report to the office may request to use unscheduled telework for their entire tour of duty or arrive at the delayed opening time to complete their tour of duty in the office.

H. Unscheduled Telework hours worked due to a weather or safety-related office closure or unscheduled Telework announcement will not count against the employee's maximum number of hours permitted under the Telework Agreement. The unscheduled telework day will count toward the two (2) day per pay period requirement to report to the POD referenced in Section 1A4 of this Article.

I. Employees who are required to work unscheduled Telework will not have their previously scheduled Telework days changed or cancelled.

J. Employees on a Telework agreement may cancel preapproved leave or paid time off and be granted the same amount of weather and safety leave as other employees if: (1) the intended purpose of the leave or paid time off is frustrated by the same weather and safety-related condition forcing the office closure; and (2) the employees are not Telework-ready. The manager may request information or documentation to show that granting weather and safety leave is appropriate.

K. In cases where weather and safety leave is granted for consecutive days, the employee must be reachable by the Employer via telephone or email, provided such services are available. If

so, the employee must respond to attempts to communicate within twenty-four (24) hours.

Section 8

Furniture and Equipment

A. 1. All requests for furniture and equipment will be provided within thirty (30) days of the request contingent upon budget, with the understanding that if it is not provided within the thirty (30) days, it will be provided as soon as possible thereafter.

2. The Employer has determined that employees will not be provided duplicative equipment for purposes of Teleworking. Equipment provided for purposes of mobile work does not constitute duplicative equipment provided for the purpose of this subsection.

3. Equipment provided for use in a POD may not be removed for use in a Telework site except for certain peripheral computer equipment (e.g., cable locks, docking station, mouse, keyboard, or monitor) unless otherwise authorized by this Section.

B. Employees on Frequent Telework

If requested, employees participating in Frequent Telework will be provided the following equipment:

1. a lockable file cabinet purchased by the Employer;
2. for communications, employees will be provided with the capability to make outgoing and receive incoming calls via employer-provided technology;
3. a Government-issued personal computer equipped with technology for remote network access; and
4. the capability to print, scan, fax and/or copy if the Employer determines it is needed for the employee to perform their job duties.

If the equipment/capability provided to the employee becomes inoperative, the Employer will repair or replace it as soon as practicable.

C. Employees on Recurring Telework

If requested and related to their job duties, employees participating in Recurring Telework will be provided with the capability to send and receive voice calls and messages to assist in their communication needs with management and customers, and a lockable file cabinet purchased by the Employer. Based upon the work approved for the Recurring Telework arrangement, and to the extent laptops are available through the loaner laptop program, employees will be provided a loaner laptop if they do not already have a laptop as part of their normal job duties.

D. Employees on Ad Hoc Telework

Employees approved for an Ad Hoc Telework arrangement will not be provided additional equipment and must be able to complete the assigned work at the Telework site using the equipment provided for their normal job duties. However, to the extent laptops are available through the loaner laptop program, employees will be provided a loaner laptop if they do not already have a laptop as part of their normal job duties and a laptop is needed to complete the work.

E. Employees with Field-Based Duties

An employee who works Recurring Telework, and who regularly performs a combination of Telework and field-based assignments for eighty (80) or more hours each month, will also be provided equipment consistent with subsection 8B above.

Section 9

Information

By October 31st of each year, the Employer will provide data for the prior fiscal year showing the employees approved for telework, including their name, BOD, POD, Series, Grade, type of telework (frequent, recurring, or Ad Hoc), and the total number of telework hours worked by each employee

Article 51 | Career Transition Assistance Plan (CTAP)

Section 1

Displaced and surplus employees are afforded career transition assistance and selection priority in obtaining a permanent position either within or outside their commuting area. The definition of displaced and surplus employees and local commuting area may be found in the glossary of terms in Exhibit 51-1.

Section 2

A. The Service's CTAP provides employees identified as "displaced and/or surplus" with the necessary human resource tools to assist them in obtaining a permanent position either within or outside the Federal Government. The provisions of this Article are to be interpreted consistent with 5 C.F.R. § 330, subpart F.

B. An employee will be determined eligible for career transition services and selection priority immediately upon receipt of a reduction in force (RIF) notice of separation or notice of proposed separation for declining a directed reassignment or transfer of function outside of the local commuting area, Certificate of Expected Separation, notice of position abolishment, a notice stating that the employee is eligible for discontinued service

retirement or other official certification identifying the employee or position as being in a surplus organization or occupation, whichever is earliest.

C. An employee's eligibility under CTAP will expire on the earliest of:

1. the RIF separation date, the employee's resignation, retirement, or separation from the agency (including separation by adverse action procedures for declining a directed reassignment or transfer of function or similar relocation to another local commuting area);
2. the cancellation of the notices referred to in this subsection such that the employee no longer meets the definition of surplus or displaced;
3. the employee's placement into another position within the agency at any grade or pay level, either permanent or time-limited, before the agency separates the employee;
4. the employee's appointment to a career, career conditional or excepted position without time limit in any agency at any grade or pay level; and
5. the employee's declination of a career, career conditional, or excepted appointment (without time limit), for which the employee had applied and been rated well-qualified.

D. Consistent with Article 19 of this Agreement, the Employer will provide written notification to NTEU in advance of the issuance of any notice that provides eligibility to employees under CTAP. The notification will include the employees name, position (title, series and grade), type of notice issued, reason for issuance of notice, and the date and time of scheduled employee briefings.

Section 3

A. Prior to selecting any other candidate from outside the Service and consistent with 5 C.F.R. § 330.607, an employee identified as "displaced or surplus" will receive selection priority for any vacancy for which they apply if:

1. the employee has a current performance rating of record of at least fully successful;
2. the vacancy is at a grade or pay level with a representative rate no higher than the representative rate of the grade or pay level of the employee's permanent position of record;
3. the vacancy has no greater promotion potential than the employee's permanent position of record;
4. the employee provides proof of eligibility for selection priority;
5. the employee is determined to be well-qualified;
6. the employee's permanent position of record is in the same local commuting area of the vacancy (or if the employee occupies a position outside the local commuting area, the employee can only exercise selection priority subject to the selection priority listed below in subsection 3B); and
7. the employee submits an application within the time frames established by the agency.

B. A surplus or displaced employee will be determined well-qualified as defined in Section 4. With the exception of filling a vacancy through the use of an exception identified in 5 C.F.R. 330.609, the Employer must select from the well-qualified "displaced or surplus" eligible employees within the categories below. For each category of employees described below, the most senior displaced or surplus employee will be selected for any vacancy. In the case of ties among well qualified displaced or surplus employees, within each category described below, the Employer will select the most senior employee by IRS EOD. The Employer will use the following selection order when filling a vacancy for IRS employees, (bargaining unit (BU) or non-bargaining unit (NBU)) or Treasury employees as described below:

1. exceptions identified in 5 C.F.R. § 330.609;
2. IRS displaced employees within the commuting area;
3. IRS surplus employees within the commuting area;
4. Priority placement/priority consideration of IRS employees within the commuting area;
5. Reassignment Preference eligibles within the commuting area.
6. Competitive/non-competitive movement of IRS employees within the commuting area;
7. Treasury displaced employees within the commuting area;
8. Treasury surplus employees within the commuting area;
9. IRS displaced employees outside the commuting area; and
10. IRS surplus employees outside the commuting area; and
11. Reassignment Preference eligibles outside of the commuting area.

C. Exceptions identified in 5 C.F.R. § 330.609(a) through (ee) referenced in subsection 3B include but are not limited to:

1. exchange of positions between or among Agency employees, when the actions involve no increase in grade or promotional potential and no actual vacancy results, i.e. job swaps;
2. details;
3. time-limited promotions of under 121 days, including all extensions;
4. career ladder promotions or position changes resulting from reclassification actions;
5. recall of seasonal or intermittent employees from non-pay status;
6. an action taken pursuant to the settlement of a formal complaint;
7. temporary appointments of under 121 days (including all extensions);
8. the internal placement of an injured or disabled worker whose agency has identified a position for which he or she can reasonably be accommodated;
9. a placement that is a "reasonable offer" as defined in 5 U.S.C. §§ 8336(d) and 8414(b); and
10. conversion of an employee's time-limited appointment to a permanent appointment if the employee accepted the time-limited appointment while a CTAP eligible.

D. A surplus or displaced employee who is selected for a permanent position at the same or lower grade will have five (5) workdays from the date of selection to accept or decline an offer from within the commuting area; and seven (7) workdays to accept or decline an offer from outside the commuting area. Failure to accept or decline an offer within the applicable time limits will constitute a withdrawal of the application for purposes of consideration for the position. An employee's failure to respond timely, however, will not render him or her ineligible for other positions under the CTAP program.

Section 4

A. A surplus or displaced employee is considered well qualified if he/she possesses the knowledge, skills, and abilities which clearly exceed the minimum qualification requirements for the position. A well-qualified employee will not necessarily meet the definition of highly or best qualified but must satisfy the following criteria:

1. meets the basic qualification standards and eligibility requirements for the position, including any medical qualifications, suitability, and minimum educational and experience requirements;
2. meets all selective factors where applicable and meets appropriate quality rating factor levels as determined by the Employer; or is rated by the Employer to be above minimally qualified;
3. is physically qualified, with reasonable accommodation where appropriate, to perform the essential duties of the position;
4. meets any special qualifying condition(s) that OPM has approved for the position; and
5. is able to satisfactorily perform the duties of the position upon entry.

B. Employees who apply for vacancies within the local commuting area will be advised, in writing, of the results of their application, and whether or not they were found well-qualified. If they were not found well-qualified, the notice must include information on the results of an independent, second review as described in subsection 4C. If the employee is found well-qualified, and another well-qualified candidate is selected, the applicant will be so advised.

C. The Service will ensure that an independent second review is conducted and documented whenever an otherwise eligible employee is determined to be not well-qualified. The applicants must be advised in writing of the results of the second review.

D. Vacancy announcements must contain information in writing on how eligible employees can apply, what proof of eligibility is required, and what is required for an applicant to be determined well-qualified.

Section 5

For the purpose of allowing all "displaced or surplus" employees to apply for vacancies within the Service, management will post all appropriate vacancies consistent with Article 13 so long as there are "displaced and surplus" eligible employees. However, when filling positions on a temporary basis (NTE 180 days), a vacancy announcement will not be required to clear CTAP if the Employer has verified that there are no CTAP eligibles in the commuting area of the temporary vacancy. Additionally, the filling of positions during the filing season under OPM's 180-day hiring exception will not require the posting of a vacancy announcement for CTAP eligibles.

Section 6

The Employer will make available orientation sessions for all displaced or surplus employees defined in Exhibit 51-1 of this Article. The orientation will include information on the use of the career transition services and the eligibility requirements for selection priority

for CTAP, Interagency Career Transition Assistance Program (ICTAP) and Reassignment Priority List (RPL). The orientation will be either in person or in an electronically-based format.

Section 7

A. Career transition services will be made available to displaced or surplus employees. Additional career transition services for employees whose departure would create a local placement opportunity for a displaced or surplus employee during CTAP may be negotiated by the parties in accordance with Article 19. Career transition services will include:

1. a reasonable period of time (administrative absence) for use of out placement facilities and/or participation in career transition services;
2. reasonable access to telephones, copy machines, computers and software, typewriters, local e-mail/Internet access (where available) and FAX machines;
3. out placement assistance, self-administered continuing education/training courses, and other services identified within the Employee Assistance Program; and
4. other learning and development activities and interventions such as experiential/action learning or classroom/workshop activities.

Article 52 | Notices to Employees

Section 1

A. An employee who receives from the Employer:

1. a notice of Reduction in Force;
2. a notice of proposed separation of a probationary employee;
3. a notice of decision to separate a probationary employee;
4. a letter issued to the employee pursuant to Article 40, Section 2;
5. a leave restriction letter;
6. a notice of involuntary reassignment to another post-of-duty (POD) (other than an SF-50);
7. a notice of reclassification of the position the employee occupies (other than an SF-50);
8. a written request for information concerning employee alleged under reporting or non-filing; or
9. a notice of changed or modified nexus statement;

will simultaneously receive a copy of such notice which states at the top of the first page in capital letters "THIS COPY MAY AT YOUR OPTION BE FURNISHED TO NTEU CHAPTER _____."

Section 2

A. The Union and the Employer recognize that employees should be informed of their rights and benefits. Accordingly, the Employer will notify employees periodically on matters including, but not limited to, the following:

1. incentive awards;
2. health and safety;
3. annual leave, sick leave and leave without pay; and
4. promotion plan.

Section 3

A. The Employer will distribute to each incoming employee within the unit an announcement card (furnished to the Employer by the Union at each POD) as described in Exhibit 52-1.

B. Information contained on this announcement card may be deleted by the Union at any time. New information may be added, or existing information may be modified, with approval from the Employer. Such approval may not be unreasonably withheld.

Section 4

The Employer will continue to provide each employee during each pay period a written statement showing pay, deductions, and leave status together with the total cumulative yearly earnings and total cumulative deductions in each category.

Section 5

The Employer will hold a formal discussion with employees annually concerning the Office of Government Ethics rules and regulations, as well as any other applicable rules and regulations relating to ethics and conduct. Employees who have an immediate personal interest should direct written questions concerning an interpretation or application of any of these rules and/or regulations

Article 53 | Miscellaneous Provisions

Section 1

A. 1. Participation in the Combined Federal Campaign, blood donor drives, bond campaigns, and other worthy drives will be on a completely voluntary basis. This does not preclude general publicity of the programs by the Employer.

2. Further, verbal encouragement will only be permissible when given to groups of five (5) or more employees. However, in some instances due to absence of employees or new employee orientation, it may be necessary for the Employer to discuss these programs below the aforementioned levels.

B. Immediate supervisors may not collect pledges or contributions from individual employees under their supervision.

Section 2

The Employer will notify a deceased employee's designated next of kin of any benefits to which the next of kin may be entitled (i.e., TSP payouts, retirement benefits, and FEHB benefits) and assist the next of kin in filing claims for unpaid compensation, including lump sum leave payments and any retirement insurance or Social Security benefits.

Section 3

When, through administrative error or oversight, the employee is denied benefits or pay to which otherwise entitled, restoration of said benefits or pay shall be made in accordance with law, rule and regulation as expeditiously as practicable.

Section 4

A. Where, through administrative error, an employee receives an excess amount of money which would normally go unnoticed or undetected, such employee shall agree to repay the excess amount consistent with the terms of the Debt Collection Act. Letters issued by the Employer to employees regarding repayment of a debt will include the following statement:

> "The Debt Collection Act provides that you have the right to legal representation as it relates to the debt. Bargaining unit employees may have a right to NTEU representation to the extent that it relates to this action. For more information, please contact your local NTEU Chapter President."

If an employee terminates employment with the Employer prior to liquidation of any overpayment described in subsection 4A, above, the Employer retains the right to satisfy any outstanding balance from any funds due and owing the employee prior to the effective date of separation.

Section 5

A. 1. When an employee's regular salary payment is not issued, the employee will be provided with an alternative method of salary payment within seventy-two (72) hours of providing the Employer with notification on the proper form for that purpose.

2. When an employee's regular salary payment was issued, but it was lost, stolen, mutilated, or not received, the employee will be provided with

Section 6

Employees will receive salary payments via direct deposit unless the employee certifies a hardship as defined by Government-wide regulations.

Section 7

A. Pursuant to 5 C.F.R. §§ 890.303 and 890.502 employees may, at their option, make direct payments for Federal Employees Health Benefits (FEHB) to the Employer while they are in non-pay status, have such payments deducted from their salaries upon return to duty status, or voluntarily choose to terminate their FEHB coverage.

Information regarding the impact of terminating FEHB benefits will be explained in the Federal Employees Health Benefits Election letter issued to seasonal employees.

B. At least twenty-one (21) days in advance of being placed in a non-pay status, or as soon as practicable if there are less than twenty-one (21) days between the date it becomes known that an employee will enter non-pay status and the effective date of entering non-pay status, the Employer will give employees written notice of their options under subsection 7A. Such written notice shall provide employees with all necessary information, for example, where to make direct payments.

C. If an employee chooses to make direct FEHB payments while in non-pay status, such payments may be made in any amount of five dollars ($5.00) or more, provided that such payments do not exceed the amount owed. If the direct payments are insufficient to cover the cost of the employee's FEHB premiums, the Employer will pay the difference and recover that amount through salary deductions once the employee returns to duty.

D. If employees choose to have payments deducted from their salaries upon return to pay status, such deductions must be made in accordance with the provisions of the Debt Collection Act and shall begin in the second contiguous pay period following the employee's return to pay status. If, considering an employee's personal circumstances, an employee asserts that the deduction proposed would cause a financial hardship, an employee may appeal such proposed deductions in accordance with the Debt Collection Act.

Section 8

Payment Discretion

The Employer will pay financial benefits, such as transportation subsidies, in accordance with law, regulation, Executive Order and applicable negotiated agreements.

Section 9

Waiver of Payments

A. An employee, or the Union on behalf of an employee, may make a written request for a waiver of collection of an overpayment. The Employer will, consistent with its legal authority, waive a claim arising out of an overpayment to an employee if all the following conditions are satisfied:

   1. the Employer has determined that the erroneous overpayment occurred due to administrative error, with no indication of fraud, misrepresentation, fault or lack of good faith on the part of the employee; and
   2. collection of the claim would be against equity and good conscience and not in the best interest of the United States.

Section 10

A. The Employer will subsidize an employee's use of public transit by paying for qualified transit passes up to the non-taxable amount. The maximum amount to be provided will be consistent with any applicable law, including any annual inflationary adjustments provided by the Internal Revenue Code.

B. Any change to the amount will be implemented as soon as practicable but not later than sixty (60) days from when the Agency received notice of the change from the Department of Transportation. However, any such change will not be implemented prior to the effective date of the change.

C. The subsidy must be in a form not readily convertible to cash or used for purposes other than intended, e.g., fare cards, passes, tokens, tickets or other instruments issued by authorized local transit authorities. Direct cash subsidies to employees are prohibited. Any increases to the non-taxable amount will not be applied retroactively.

Article 54 | Duration and Termination

Section 1

Term Agreement

This Agreement will become effective thirty-one (31) days from execution or agency head approval, whichever occurs first. However, the parties agree to implement this Agreement on or about October 1, 2021. If not implemented at that time, all practices of the National Agreement will continue to apply until this Agreement is implemented.

The successor Agreement will be implemented on or about October 1, 2027, or six (6) years from the implementation of this Agreement, whichever is later. The terms and conditions of this Agreement will continue to apply until a successor Agreement is implemented.

Negotiations over the successor Agreement will be completed in accordance with the ground rules appended hereto as Exhibit 54-1.

Section 2

Mid-Term Agreements and Practices

A. Mid-Term Agreements and Past Practices

All practices and midterm agreements not in conflict with this Agreement, law, rule, or regulation will continue during the duration of this Agreement, subject to subsection 2B, below or a midterm agreement's duration/effective date clause.

B. Changes to Mid-Term Agreements or Practices

If either party wishes to propose a change in the working conditions established pursuant to a past practice or mid-term agreement, it will use the applicable procedures of Article 47 to provide notice and bargain to the extent required by law.

Section 3

Mid-Term Reopener

Either party may reopen three (3) existing Articles and propose one (1) new Article, (except that Article 9, Official Time, may only be opened at the election of National NTEU and Article 13, Promotions and Other Competitive Actions, may only be opened at the election of the Employer) by serving proposals on the other party by no later than September 29, 2023, or when the parties may otherwise mutually agree. The ground rules appended hereto as Exhibit 54-1 will be followed for the reopener negotiations. Changes to the Agreement made at a Mid-Term table will become effective on October 1, 2024.

Section 4

Waiver

A. Nothing in this Agreement shall serve as a waiver by either party of the right to negotiate over matters that are affected by a change (during the life of this Agreement) to the Federal Service Labor-Management Relations Statute that expands or contracts the scope of bargaining in the Federal sector.

B. Such bargaining may be initiated at any time after sixty (60) days from the effective date of the statutory change pursuant to Article 47, Section 2.

Article 55 | Reasonable Accommodation

Section 1

A. The employer will afford reasonable accommodation to qualified disabled employees unless the accommodation would impose an undue hardship on the operation of the Employer's program. For example, employees who are disabled by alcoholism may be offered rehabilitative assistance and the opportunity to take sick leave for treatment, if necessary, before any action for continuing performance or misconduct problems relating to their alcoholism is taken.

B. Depending on the facts and circumstances of each case, examples of reasonable accommodations could include:

1. renovations to existing facilities to make them readily accessible to and usable by persons with disabilities;
2. job restructuring;
3. modifications to work schedules;
4. modifications to telework agreements, including full-time telework;
5. reassignments to vacant positions;
6. acquiring or modifying equipment or devices;
7. adjusting or modifying examinations, training materials/programs and policies;
8. providing qualified readers or interpreters for group meetings and individual discussions;
9. providing e-mails and other electronic transmissions in a format that the disabled employee can understand; or
10. granting advanced sick leave or advanced annual leave beyond the criteria for such benefits in this Agreement.

C. Additional information regarding the Reasonable Accommodation Program of the Employer may be found on the ERC and IRS Equity, Diversity and Inclusion Office (EDI) websites.

Section 2

A. Upon a request for a reasonable accommodation, the Employer and employee will engage in an "interactive process" to determine the reasonable accommodation, as follows:

1. The Employer will analyze the particular job involved and determine its purpose and essential functions.
2. The Employer and the employee seeking the reasonable accommodation will work together to determine what barriers exist to the employee's performance of a particular job function.
3. The Employer, working with the employee, will identify a range of possible accommodations that have the potential to reduce the difficulties, either in the environment or the job tasks, and which will allow the employee to perform the essential functions of the position.
4. Once various possible accommodations are identified, the Employer should assess the effectiveness of each accommodation and the preference of the employee to be accommodated and then determine whether the various accommodations would pose an undue hardship upon the Employer.

   If the request does not involve extenuating circumstances, or does not require that supporting medical documentation be obtained, the request shall be processed and the accommodation, if approved, granted and provided as soon as possible, but not later than fifteen (15) workdays from the date the deciding official approved the request. accommodated and then determine whether the various accommodations would pose an undue hardship upon the Employer.
5. If the request does not involve extenuating circumstances, or does not require that supporting medical documentation be obtained, the request shall be processed and the accommodation, if approved, granted and provided as soon as possible, but not later than fifteen (15) workdays from the date the deciding official approved the request.

B. Any grievance over a final denial of a reasonable accommodation request following the reconsideration process may be filed as a streamlined grievance.

C. By mutual agreement, any arbitration of a reasonable accommodation request may utilize the streamlined arbitration process outlined in Article 43. A Party experiencing a delay in the scheduling of the arbitration hearing may utilize Article 43, Section 4A11(a) to expedite the scheduling.

D. Nothing in this Agreement bars the granting of an additional right, benefit, or process if needed to reasonably accommodate a qualified employee with a disability where (1) the particular right,

benefit or process does not conflict with the terms of this Agreement or past practice and (2) the accommodation would not adversely impact a unit employee. If the accommodation conflicts with the terms of this Agreement or past practice or requires more than a "de minimis" change in the conditions of employment of other bargaining unit employees, the Employer will serve notice

E. and bargain to the extent required by law pursuant to the provisions of Article 15, Section 2A. Such bargaining will not delay the implementation of the reasonable accommodation when such implementation is necessary to allow the employee to continue in a duty status.

Article 56 | Childcare Subsidy Program

Section 1

A. In accordance with 40 U.S.C. § 590(g) and the Office of Personnel Management's Regulations at 5 C.F.R. § 792.201-206, the Employer will maintain a "Childcare Subsidy Program" during this Agreement, subject to budgetary limitations.

B. The Employer has determined to maintain a total of fifteen million dollars ($15,000,000) annually for this program, adjusted yearly to reflect changes in the consumer price index (CPI). This amount includes administrative costs and vendor's fees. At the Employer's discretion, additional funds can be allocated to the program in a given year.

C. The Employer will provide all employees with information regarding the Child Care Subsidy Program on an annual basis, including Application Forms and Child Care Subsidy Agreement Forms.

Section 2

A. The following employees may apply for this program:

1. Any permanent or seasonal full time or part time employee;
2. One or more qualifying children;
3. WhoseTotal Family Income (TFI) is less than $90,000, as defined further below.

B. Seasonal employees are eligible for a subsidy of expenses incurred only while in work status.

C. Childcare may be full-or-part-time care that is center-or-home-based and includes daytime summer programs and before and after school programs so long as it is licensed or regulated by state and/or local authorities in the state or locality in which the provider operates.

D. The program covers children from birth to age 12 (under the age of 13) and disabled children through age 17 (under the age of 18). For purposes of this Article, "child" is defined in 5 C.F.R. § 792.202.

E. Benefits provided will be reduced by the amount of other state or local childcare subsides received.

F. The employee will be granted a monthly childcare subsidy up to the maximum annual benefit as indicated by the following thresholds:

Annual Total Family Income (TFI) Threshold	Maximum Annual Benefit	Maximum Monthly Benefit
$70,000 or less	$5,000	$416.66
$70,001 to $80,000	$4,500	$375.00
$80,001 to $90,000	$4,000	$333.33

G. The above benefits for employees whose TFI is $70,000 or less shall be paid first. Thereafter, provided sufficient funds are available, employees whose TFI is between $70,001 to $80,000 will be paid second. Thereafter, provided sufficient funds are available, employees whose TFI is between $80,001 to $90,000 will be paid third. If there are insufficient funds for any threshold, any remaining funds will be divided equally among participants until they are depleted.

H. Part-time employees are eligible for a subsidy of expenses prorated as a proportion of a full-time schedule. For example, a part-time employee who works 20 hours per week with a TFI of $70,000 or less will be eligible for a monthly benefit of $208.33 while in work status.

I. There will be one open-enrollment period per year, and enrollment available upon Qualifying Life Events as defined in 5 C.F.R. § 892.101.

Section 3

A. Child-care subsidy payments will cease to be made if:

1. The employee who was certified to receive the benefit is no longer employed by the Employer;
2. The child (or children) on whose behalf the childcare subsidy was being paid is no longer enrolled in a licensed childcare facility or with a licensed childcare provider that was certified to receive the payment, whichever occurs first; or
3. The child or children no longer qualify (i.e., they have aged out)

Each employee who receives a childcare subsidy under this Article must notify the Employer if any of the aforementioned changes occur.

B. The subsidy amount is not dependent on the marital status of the parent(s). If both parents are IRS employees, only one childcare subsidy amount will be paid.

C. The Employer will pay the subsidy directly to the childcare providers.

D. The Employer will notify employees of the existence of this program on a quarterly basis and consistent with this National Agreement, the Parties may survey the employees to gauge this program's efficacy.

E. Annually, the Parties will meet to discuss funding, participation rates, and potential adjustments to this Article.

Signature Page

This agreement is deemed executed on August 26, 2021 and implemented on October 1, 2021 at Washington, D.C.

Jeffrey J. Tribiano
Digitally signed by Jeffrey J. Tribiano
Date: 2021.09.27 11:53:43 -04'00'

Jeff Tribiano
Deputy Commissioner
for Operations Support
IRS

mphsb
Digitally signed by mphsb
Date: 2021.09.27 12:21:26 -04'00'

Tom Cullinan
Counselor to the Commissioner
IRS

SG6PB
Digitally signed by SG6PB
Date: 2021.09.27 12:32:22 -04'00'

Luke Chesek
Chief Negotiator
IRS

Anthony M. Reardon
National President
NTEU

James D. Bailey
National Executive Vice President
NTEU

Doreen Greenwald
Special Assistant to the National President
NTEU

Kenneth Moffett, Jr.
Director of Negotiations
NTEU

IRS Bargaining Team Members
Denice Vaughan – SB/SE
Bonnie Fuentes – TAS
Barbara Harris – LB&I
Kim Rogers and Ryan Kinikin – W&I
Jenni Grabel (Counsel) – GLS
Steve Wenk (Historian) – HCO

NTEU Bargaining Team Members
David Carrone, Chapter 6
Lorie McCann, Chapter 10
Louis P. St. Laurent, Chapter 11
Pam Sturm, Chapter 14
Clemetine Glover, Chapter 16
Donna Roberts, Chapter 18
Brian Norton, Chapter 24
Terry Scott, Chapter 26
Peter Robbins, Chapter 32
Charleen Cline Stephansky, Chapter 34
Autherine Wilson, Chapter 47
Duncan Giles, Chapter 49
Nancy Armstrong, Chapter 50
Dana Brewer, Chapter 52
Jill Toliver, Chapter 58
John Kelshaw, Chapter 60
George Schlaffer, Chapter 62
Shannon Ellis, Chapter 66
Gary Karibian, Chapter 68
Cheryl Brewer, Chapter 71
Debora Mullikin, Chapter 73
Dulce Hernandez, Chapter 92
Jason Sisk, Chapter 97
Gibson Jones, Chapter 98
Barbara Taylor, Chapter 222
Larry Kakos, Chapter 238
Shenetha Releford-Dickey, Chapter 284

Employee Notification Regarding Union Representation

Pursuant to 5 USC 7114(a)(2)(B) you have the right to be represented during the interview about to take place by a person designated by the exclusively recognized labor organization for the unit in which you work, if you reasonably believe that the results of this interview may result in disciplinary action against you and you request representation.

I acknowledge receipt of the aforementioned notification of my right to representation.

Signature of employee	Date

Form **8111,** (Rev. 10-1999) Catalog Number 60331E publish.no.irs.gov Department of the Treasury - **Internal Revenue Service**

Waiver of Right to Remain Silent and of Right to Advice of Counsel

Statement of Rights

Before we ask you any questions, it is my duty to advise you of your rights.

You have the right to remain silent.

Anything you say can be used against you in court, or other proceedings.

You have the right to consult an attorney before making any statement or answering any question, and you may have an attorney present with you during questioning.

You may have an attorney appointed by the U.S. Magistrate or the court to represent you if you cannot afford or otherwise obtain one.

If you decide to answer questions now with or without a lawyer, you still have the right to stop the questioning at any time, or to stop the questioning for the purpose of consulting a lawyer.

However–

You may waive the right to advice of counsel and your right to remain silent, and you may answer questions or make a statement without consulting a lawyer if you so desire.

Waiver

I have had the above statements of my rights read and explained to me and fully understanding these rights I waive them freely and voluntarily, without threat or intimidation and without any promise of reward or immunity. I was taken into

custody at _____ (time), on _____ (date), and have signed this document at _____ (time),

on _____ (date).

_____
(Name)

Witnesses _____
(Name)

_____
(Name)

Statement of Rights and Obligations

Before **we** ask you any questions, it is my obligation to inform you of the following:

"You are here to be asked questions pertaining to your employment with the Internal Revenue Service and the duties that you perform for the IRS. You have the option to remain silent, although you may be subject to removal from your employment by the Service if you fail to answer material and relevant questions relating to the performance of your duties as an employee. You are further advised that the answers you may give to the questions propounded to you at this interview, or any information or evidence which is gained by reason of your answers, may not be used against you in a criminal proceeding except that you may be subject to a criminal prosecution for any false answer that you may give."

Receipt By Employee

I have been given the above statement of rights and obligations at the beginning of the interview held on _____.

Signature of employee	Date

Form **8112** (Rev. 10-1999) Catalog Number 60332P publish.no.irs.gov Department of the Treasury - **Internal Revenue Service**

Employee Notification Regarding Third Party Interviews

You are not currently the subject of this investigation. However, you may be held responsible for any false statements you make or for any violation of the IRS Rules of Conduct that you admit. Therefore, if at any time during the interview you reasonably believe that you may be subjected to discipline as a result of your statements, you may request representation by the National Treasury Employees Union. If such a request is denied by the Employer, and if that denial is later found, by an arbitrator or the Federal Labor Relations Authority, to have been improper, any statements you made after requesting Union representation may not be used against you in any disciplinary action or proceeding.

I acknowledge receipt of the aforementioned notification of my rights.

Signature of employee	Date

Form **9142** (Rev. 6-1989) Catalog Number 10748X publish.no.irs.gov Department of the Treasury - **Internal Revenue Service**

STATEMENT OF BASIC EMPLOYEE RIGHTS

Based on contractual agreements between the National Treasury Employees Union (NTEU) and the Internal Revenue Service (IRS), all IRS bargaining unit employees have the following rights:

- To be treated with courtesy and tact
- To expect appropriate assistance from managers to do their job
- To work in a safe and healthy working environment
- To have job expectations explained to them
- To receive assistance in planning self-development
- To develop ideas or suggestions to improve work methods
- To be free to seek redress of grievances through the negotiated grievance procedure
- To receive cash awards for exceeding standards under the awards program negotiated by NTEU and IRS

Waiver of Right to Remain Silent and of Right to Advice of Counsel (Non-Custody)

Statement of Rights

Before we ask you any questions, it is my duty to advise you of your rights.

You have the right to remain silent if your answers may tend to incriminate you.

Anything you say can be used against you in any future criminal proceedings or agency disciplinary/ adverse action proceeding, or both.

You have the right to consult an attorney before making any statement or answering any question, and you may have him/her present with you during the questioning.

Although you would normally be expected to answer questions regarding your official duties in this instance you are not required to do so. Your refusal to answer on the grounds that the answers may tend to incriminate you will not subject you to disciplinary action by the Internal Revenue Service.

If you decide to answer questions now with or without a lawyer, you still have the right to stop the questioning at any time, or to stop the questioning for the purpose of consulting a lawyer.

However–

You may waiver the right to advice of counsel and your right to remain silent, and you may answer questions or make a statement without consulting a lawyer if you so desire.

Waiver

I have had the above statements of my rights read and explained to me and fully understanding those rights I waive them freely and voluntarily, without threat or intimidation and without any promise of reward or immunity.

I, _____, have signed this document at _____ (time), on _____ (date).

_____
(Employee signature)

Witnesses _____ _____
(Name) (Name)

_____ _____
(Signature) (Signature)

Form **12036** (4-1998) Catalog Number 25738V publish.no.irs.gov Department of the Treasury - **Internal Revenue Service**

Outside Employment or Business Activity Request

Section 1 - To be Completed by Employee

1. Employee name *(last, first, middle)*	2. SEID	3. Position title and grade

4. Post of Duty *(City, State)*	5. IRS work schedule ☐ Full Time ☐ Part Time ☐ Intermittent ☐ Temp ☐ Seasonal ☐ Other

6. Do you currently have an approved Outside Employment request ☐ Yes ☐ No

7. If you answered Yes to question 6, what is the Employer's Name, the nature of the business/activity

7a. Are you still performing in this position ☐ Yes ☐ No

7b. If you answered NO to question 7a, what date did you stop performing this outside employment/activity

8. Prospective employer's name and address	9. Type of business	10. Proposed work schedule
	11. Proposed start date	12. Proposed end date

13. Describe in detail the outside employment or business activity *(Refer to the IRS Ethics Handbook, Document 12011, and Outside Employment Guidelines, Document 12011-A, to ensure the employment/activity is not prohibited and does not conflict with your IRS position.)*

14. I certify the statements made in this section are complete and correct to the best of my knowledge. I understand if my outside employment or business activity request is approved I must: (a) reapply for permission if the nature of this employment or business changes, (b) reapply for permission if I change IRS positions, and (c) advise my supervisor when my approved employment or business activity ends.

15. Employee signature	16. Date signed

Section 2 – Reviewing Official - Immediate Supervisor

Receipt date of initial request	Receipt date of fully-completed request	Deadline for Approval/Disapproval *(date)*

In determining whether to recommend approval or disapproval for this outside employment or business activity request, I have reviewed the IRS Ethics Handbook, Doc. 12011, and Outside Employment Guidelines, Doc. 12011-A. ☐ Recommend Approval ☐ Recommend Disapproval

Supervisor signature	Supervisor title	Date signed

Section 3 – Labor Relations Review *(If applicable; only need if management has a question or concern regarding the outside employment or activity.)*

Has review been completed? ☐ Yes ☐ No ☐ Not applicable	LR Specialist signature	Date signed

LR Specialist comments *(e.g., reviewed request - complies with the IRS Ethics Handbook/Outside Employment Guidelines, OR need opinion from the Deputy Ethics Official)*

Section 4 – Employee's Second Level Manager

In determining whether to approve or disapprove this request for outside employment or business activity, I have reviewed the IRS Ethics Handbook, Document 12011, and Outside Employment Guidelines, Document 12011-A. If disapproved, I understand I must include a statement indicating the reason(s). ☐ Approved ☐ Disapproved

Second-level Manager signature	Second-level Manager title	Date signed

Copy to: ☐ Employee ☐ OPF ☐ Employee drop file Note: this request must be added to the Outside Employment system (located in SETR/TAPS menu).

Section 5 – Annual Review by Immediate Supervisor *(MUST update the "Annual Review Date" in the Outside Employment system)*

Supervisor signature	Date signed	Supervisor signature	Date signed
Supervisor signature	Date signed	Supervisor signature	Date signed
Supervisor signature	Date signed	Supervisor signature	Date signed

Form **7995** (Rev. 11-2018) Catalog Number 43844Y publish.no.irs.gov Department of the Treasury - Internal Revenue Service

Instructions for completing Form 7995, Outside Employment or Business Activity Request

As an alternative to adding an Outside Employment (OE) request to the automated OE system, which is preferred, employees may complete this form to request approval for an outside employment or business activity. If the employee uses the form, his/her manager (or designee) must enter the data into the OE system, which is in the SETR/TAPS menu. For more information on the automated system, employees must visit the HCO website and managers must visit the iManage website (type "Outside Employment" in the search field).

Section 1 – Employee Completes

Each item in this section must be completed. Failure to do so may result in delay of the approval/disapproval of the request.

Section 2 – Immediate Supervisor Completes

The employee's immediate supervisor must review this request to engage in outside employment or business activity as soon as possible and not later than ten (10) workdays from receipt. If the request is not approved within (ten) 10 workdays, the request is considered denied (refer to Article 6 of the IRS/NTEU National Agreement, Document 11678, and IRM 6.735).

Upon receipt of a request, review it for completeness. If additional information is necessary, return request to the employee and advise him/her of the additional information required (to expedite the request, verbally contact the employee and confirm in writing).

Upon receipt of a fully-completed request, complete *Receipt of Fully-Completed Request* and *Deadline for approval/disapproval*, (10 workdays from receipt of the fully-completed request). The immediate supervisor must carefully consider the employee's IRS position and the outside employment or business activity to ensure the employment/activity is not prohibited and there is no conflict with the IRS position. Refer to the IRS Ethics Handbook, Document 12011, and Outside Employment Guidelines, Document 12011-A, for details. After the immediate supervisor recommends approval/disapproval, he/she must complete signature, title and date fields and send the request to the second-level manager for approval/disapproval.

Section 3 – Labor Relations Review (if applicable; not required)

If there are questions about approving the request, the immediate manager and/or the second level manager must contact their servicing LR Specialist (refer to the HCO website for contact information) for guidance. After providing guidance to the manager(s), the LR Specialist will complete this section.

Section 4 – Employee's Second-level Manager Completes

Following receipt from the immediate manager and the LR specialist's review (if applicable), the second-level manager will carefully consider the employee's IRS position and the outside employment or business activity to ensure the employment/activity is not prohibited and there is no conflict with the IRS position (refer to the IRS Ethics Handbook, Document 12011, and Outside Employment Guidelines, Document 12011-A). Once approved/disapproved, the employee must be advised, the request must be input into the Outside Employment system (located in the SETR/TAPS menu), and copies must be distributed as follows: one (1) to the employee; one (1) to the IRS OPF Consolidated Site, 440 Space Center Drive, Lee's Summit, MO 64064, to be filed in the Official Personnel Folder (OPF), and one (1) in the Employee's Drop File.

Note: If the request is disapproved, a statement with the reason(s) for the denial must be attached to the request.

Section 5 – Annual Review by Immediate Supervisor

Management must annually review all Outside Employment requests to determine if the employee is still performing the outside employment/activity and/or to confirm the employee's IRS position or duties have not changed, which may create a conflict of interest. The annual review is completed in the Outside Employment system (located in the SETR/TAPS menu); however, the manager may also use this form as a reminder or for record-keeping purposes in the employee's drop file.

If the employee is no longer performing the outside employment/activity, update the record to complete only the "Annual Review Date" field; then, "Delete" the record, which moves it to the historic records. The copy in the drop file can be marked "Void" (no action is needed for the OPF).

If the employee's IRS position changed since submission of the original request/or if the duties of the outside employment/activity changed since the request was approved, the employee must complete a new request and the former request must be deleted from the module. The copy in the drop file can be marked "Void" (no action is needed for the OPF).

Privacy Act Notice

GENERAL: This statement is provided pursuant to the Privacy Act, 5 U.S.C. 5522(e)(3), for individuals requesting authorization for outside employment and business activities.

AUTHORITY: The Authority to solicit this information is derived from Executive Order 11222, Sections 602, 701, and 702.

PURPOSES AND USES: The information you furnish on this form will be used by your supervisory officials to consider your request. The information will be used on a "need to know" basis by Internal Revenue Service officials and, when appropriate, may be furnished to other routine users as listed on the Systems of Records Notice for TR/IRS 36.003, General Personnel Records.

EFFECTS OF NONDISCLOSURE: Providing the requested information is voluntary, however, failure to furnish the information required may result in the disapproval of your request.

Form **7995** (Rev. 11-2018) Catalog Number 43844Y publish.no.irs.gov Department of the Treasury - Internal Revenue Service

Instructions, Union Steward Official Time Entries on Form 3081

The following exhibit is for use by Union stewards in completing Form 3081 for official time entries and bank time entries, including related travel time to and from the activity, as explained in Article 9. References to subsections 2C (official time activities) and 2E (bank time activities) of Article 9 appear below to ensure that the program codes outlined in this exhibit are used as required by the 2022 National Agreement

A. OFFICIAL TIME CODES

The following codes are to be used by union stewards for participation in meetings with the Employer and any other activities described in Article 9, Section 2C that constitute official time.

1. **Function Code 990, Program Code 58300**

   2C1 – Formal discussions with the Employer concerning grievances or personnel policies, practices or other general conditions of employment consistent with 5 USC 7114(a)(2)(A). (Includes Ethics meetings held in accordance with Article 52, Section 5.) and Federal Employee Viewpoint Survey meetings, consistent with Article 8, Section 1.I.

2. **Function Code 990, Program Code 58310**

   2C9 – Communications with management, whether written, electronic or telephonic;

3. **Function Code 990, Program Code 58320**

   2C5 –Grievance meetings under Articles 41 and 42, dispute resolution under Article 50, and arbitration hearings in accordance with the applicable articles of this Agreement.

4. **Function Code 990, Program Code 58330**

   Official time for disciplinary purposes or meetings that could become disciplinary in nature:

   2C3 – Oral replies to notices of proposed disciplinary, adverse, or unacceptable performance actions, meetings with the Employer for the purpose of presenting reconsideration replies in connection with the denial of within-grade increases; and meetings with probationary employees consistent with Article 37, subsection 2A of this Agreement;

   2C4 – Examinations of employees in the unit by a representative of the Employer in connection with an investigation if:

   a. the employee reasonably believes that the examination may result in disciplinary action against the employee; and
   b. the employee requests representation.

   2C4 – Tax audits of unit employees that are conditions of employment when the employees request representation.

5. **Function Code 990, Program Code 58340**

   2C7- Negotiations with the Employer in accordance with the applicable Articles of this Agreement, including the Federal Service Impasses Panel (FSIP) and mediation/arbitration.

6. **Function Code 990, Program Code 58350**

   2C2 Meetings to discuss or present unfair labor practice charges or unit clarification petitions, and to otherwise prepare for and participate in proceedings (e.g., investigations, hearings) of the Federal Labor Relations Authority for , or on behalf of, the Union; meetings to present appeals in connection with statutory or regulatory appeal procedures in which the Union is designated as the representative; and other third party proceedings to the extent authorized by governing law, regulation, and/or this Agreement.

7. **Function Code 990, Program Code 58360**

   Statutory Complaints of Discrimination – Official time, including time to travel to and from meetings with the Employer for processing complaints of discrimination, including informal, formal and settlement discussions. Also includes time for meetings to present appeals in connection with the regulatory and/or statutory EEO appeals procedures in which the Union is designated as the representative. Also includes time for preparation for meetings and appeals and time to meet with employees to prepare for informal and formal complaints, settlement discussions and appeals. Also includes communications with management whether written, electronic or telephonic. Note: this code is not to be used for grievances containing allegations of discrimination.

8. **Function Code 990, Program code 58370 (National Training) and 58371 (Local Training)**

   2C8 – To the extent permitted by law, participation in Union conducted training designed primarily to further the interest of Government by bettering the labor-management relationship, where the agenda has been reviewed in advance by the Employer and the amount of time has been approved. In each fiscal year, up to 24 hours of official time per steward for local training will be provided for up to a maximum of 1,200 stewards. The Union shall identify the stewards prior to the training The Employer will change the tour of duty of the steward whose assigned tour of duty does not coincide with the hours of the training class. However, the tour of duty change will not be made solely to accommodate travel.

   In the event the parties are unable to agree upon a reasonable amount of time for a specific

training event, the Union may use bank time and address the dispute through the institutional grievance process and the streamlined grievance and arbitration procedures of this Agreement. The parties also agree that the Union's use of official time for training under the Contract includes training to promote an understanding of the legislative process.

9. **Function Code 990, Program Code 58380**

   2C6 – Meetings of committees on which Union Stewards are authorized membership pursuant to this Agreement, including OSHA Field Council meetings;

   - Participation of Union Stewards in meetings of National and local Labor Management Relations Committees pursuant to Article 46 of the 2022 National Agreement.

   - Participation of Union Stewards in meetings of National Business Improvement Committees pursuant to Article 46 of the 2022 National Agreement.

   - Participation of Union Stewards in meetings of local and national subcommittees, including Safety Advisory Committees, and Diversity and Equal Employment Opportunity Committees pursuant to Articles 27 and 45, respectively, of the 2022 National Agreement.

10. **Function Code 990 [column (b)], 990, Program Code 58390**

    2C10 – Each Chapter will be provided up to forty-eight (48) hours of official time to participate in the Union's annual legislative conference.

B. BANK TIME CODES

1. **Function Code 990, Program Code 58800**

   2E1 – To confer with employees with respect to any matters for which remedial relief may be sought pursuant to the terms of this Agreement, including to prepare grievances and reviewing documents;

2. **Function Code 990, Program Code 58810**

   2E2 – communications whether written, electronic, or telephonic with employees about any matter related to their employment for which remedial relief is not currently sought;

3. **Function Code 990, Program Code 58820**

   2E3 – to prepare witnesses in any proceeding for which official time is authorized to prepare for arbitration; and to meet with national staff representatives of the Union in connection with a grievance, arbitration, or ULP charge;

4. **Function Code 990, Program Code 58830**

   2E4 – to prepare a reply to a notice of proposed disciplinary, adverse, or unacceptable performance action, and prepare for meetings with the Employer for the purpose of presenting reconsideration replies in connection with the denial of within-grade increases;

5. **Function Code 990, Program Code 58840**

   2E5 – To prepare for and coordinate local and National Labor Management Relations Committee (LMRC) or Business Improvement Council (BIC, or subcommittees, including to review documents, or related communications whether written, electronic or telephonic;

6. **Function Code 990, Program Code 58850**

   2E6 – to prepare for negotiations conducted pursuant to this Agreement;

7. **Function Code 990, Program Code 58860**

   2E7 – To prepare and maintain records and reports required of the Union by 5 U.S.C. § 7120(c) and other Government Agencies; and

8. **Function Code 990, Program Code 58870**

   2E8 – To participate in local training in addition to the time authorized by Section 2C8 of this Article.

C. NON-STEWARD CODES

The following three (3) codes are for use by bargaining unit employees to charge time, who are not Union stewards, but who are otherwise designated to represent the Union.

1. **Function Code [column(b)] 990, Program code [column(c)] 58410**

   Includes time for participation in, and to travel to and from these meetings:

   * National and local Labor Management Relations Committee meetings.

2. **Function Code [column(b)] 990, Program code [column(c)] 58430**

   Includes time for participation in, and to travel to and from these meetings:

   * National Business Improvement Committee meetings.

3. **Function Code [column(b)] 990, Program code [column(c)] 58420**

   Includes time for participation in, and to travel to and from these meetings:

   * Other committees established as a result of nationally or locally negotiated agreements. (Includes Safety Advisory Committees and Diversity and Equal Employment Opportunity Committees.)

   * Mid-Term Negotiations (includes national, Employer-initiated and Union-initiated).

Employee Time Report

(See instructions on reverse)

1. Assigned Organization Code

2. Social Security Number *(Last four digits only)*

3. First and Second Initial and Last Name

4. Week ending Saturday *(mmddyy)*

5. Supvr. phone no.

6. Page ____ of ____

Section Number	DET L2	DET L3	Detailed Organization Code (a)	Function Code (b)	Program Code (c)	* Time Code (d)	FLEX	Day of Week (e) Sunday Hrs	Sunday 10th	Monday Hrs	Monday 10th	Tuesday Hrs	Tuesday 10th	Wednesday Hrs	Wednesday 10th	Thursday Hrs	Thursday 10th	Friday Hrs	Friday 10th	Saturday Hrs	Saturday 10th	Total (f) Hrs	Total 10th	Section Number	Total Volume (g)	Period Code (h)
02																								02		
03																								03		
04																								04		
05																								05		
06																								06		
07																								07		
08																								08		
09																								09		
10																								10		
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13																								13		
14																								14		
15																								15		
16																								16		
17																								17		
18																								18		
19																								19		
20																								20		
				Total Hours ▶																						

*Time Codes

Regular Hours

1. Regular
5. Sunday Differential
3. Night Differential
6. Sunday Night Differential

Other Hours

2. Overtime
4. Compensatory Overtime
7. Legal Holiday Worked
8. Night Overtime Differential
9. Credit Hours (worked under Alternate work Schedule)

Form **3081** (Rev. 4-2011) Catalog Number 22103U Department of the Treasury–**Internal Revenue Service**

Time Recording Chart

Day	Function	Program	Batch	Volume	Start / Stop	Conv.	Day	Function	Program	Batch	Volume	Start / Stop	Conv.

Privacy Act Statement

We are requesting the information under the authority of 5 U.S.C. 301 and your Social Security Number is being requested under Executive Order 93-97. The primary purposes of requesting the information is to evaluate your performance and time and attendance recordation, including Flexiplace/Telework tracking. The information provided on this form will be used to evaluate an individual's performance based on their quantitative output. This applies to individuals where volume is reported. The use of this information will be in compliance with Section 1204 of RRA '98 and 26 CFR Part 801. In accordance with routine uses in the Federal Register: March 12, 2008 (Volume 73, Number 49) pages 13324-13326, published for the Privacy Act system of records entitled Treasury/IRS 36.003, General Personnel and Payroll Records, this information may be disclosed to: –Provide records to the Office of Personnel Management, Merit Systems Protection Board, Equal Employment Opportunity Commission, and General Accounting Office for the purpose of properly administering Federal Personnel systems or other agencies' systems in accordance with applicable laws, Executive Orders, and applicable regulations –Provide information to financial institutions for payroll purposes –Provide information to another agency such as the Department of Labor or Social Security Administration and state and local taxing authorities as required by law for payroll purposes. Providing the requested information is mandatory. Failure to provide all of the information requested could result in disciplinary action.

		SUN	MON	TUE	WED	THUR	FRI	SAT
CLOCK TIME	FROM:							
	TO:							
HRS TAKEN								
TYPE OF LEAVE								
CLOCK TIME	FROM:							
	TO:							
HRS TAKEN								
TYPE OF LEAVE								
EMP. INITIALS								
DATE								

Certified correct as to all time worked and leave taken through and of this time period.	Manager's Signature/Date

Per'd Codes	Hours
1	0.1-8.0
2	8.1-16.0
3	16.1-24.0
4	24.1 -32.0
5	32.1-39.9
	40.0
6	40.1-48.0

Time Conversion Chart		
At Least (minutes)	**But Less** (minutes)	**Report As** (tenths)
0	3	.0
3	9	.1
9	15	.2
15	21	.3
21	27	.4
27	33	.5
33	39	.6
39	45	.7
45	51	.8
51	57	.9
57	60	1.0

The above charts are the Period Codes/Hours and Time Conversion Chart to assist you in the preparation of Form 3081.

When recording Flexiplace place a (check mark) or an X in the column labeled FLEX next to the appropriate OFP and time code combination.

Remarks:

Form **3081** (Rev. 4-2011) Catalog Number 22103U Department of the Treasury–**Internal Revenue Service**

DUES INFORMATION CODES

Information Codes Listed on the NTEU Biweekly Dues Withholding File (Electronic or Magnetic Media) generated by the National Finance Center

Code	Description/Explanation
B	Buyout (Separation)
D	Continuing Explanation: Code D - Dues Withholding is continuing to be withheld.
E	Insufficient Pay Explanation: Code E - No Union dues were deducted because the employee either did not receive any pay, or there were insufficient funds remaining for Union dues after higher precedence deductions were taken.
F	New Allotment Explanation: Code F - New Allotment represents the first pay period that a new allotment is effective. If there are insufficient funds for dues withholding during the first pay period, Code F will be used as the Information Code for that pay period, and Information Code E will not be used in these instances.
G	Revocation Explanation: Code G - Code G will appear on the Electronic Files or Magnetic Media only during the pay period in which dues withholding is revoked (terminated), and represents allotments that have been permanently terminated.
H	Separation (Other than Retirement) Explanation: Code H - Separation (Other than Retirement) identifies all employees separated during the pay period, except for those who retire.

Code	Description/Explanation
I	Pay Adjustments (Plus Amounts Only) Explanation: Code I - Pay Adjustment (Plus Amounts Only) is used only for adjustments that are being PAID to the Union.
J	Movement Out of Recognition Area. Explanation: Code J - Movement Out of Recognition Area identifies employees who are permanently transferred or reassigned to a non-bargaining unit position.
K	Seasonal Employee, or On-Call Employee, to Non-Duty Status (Pay Period that Seasonal or On-Call Employee is placed in Non-Duty Status. Explanation: Code K - Seasonal employees, or On-Call employees, Work Schedule Codes G, H, J, Q, R, or T, who are placed in a Non-Duty status will be identified by Information Code K in the pay period the action occurs. (Thereafter they will be identified by Information Code N until the pay period they return to duty.)
L	Temporary Promotion/Temporary Reassignment to Non-Bargaining Unit Position Explanation: Code L - Employees being Temporarily Promoted or Temporarily Reassigned to Non-Bargaining Unit positions will be identified by Code L until they return to their Bargaining Unit positions.
M	Reactivate Union Dues Withholding after Temporary Promotion/Temporary Reassignment is Completed Explanation: Code M - Employees who have returned to their Bargaining Unit positions upon completion of Temporary Promotions or Temporary Reassignments to Non-Bargaining Unit positions will be identified by Information Code M during the pay period they return.
N	Non-Duty Status (Seasonal or On-Call Employee continues to be in Non-Duty Status) Explanation: Code N - Seasonal employees, or On-Call employees, Work Schedule

Code	Description/Explanation
	Codes G, H, J, Q, R, or T, who continue to be in a Non-Duty status for more than one pay period will be identified by Information Code N until the pay period they return to duty. (During the first pay period they are in Non-Duty Status, they will be identified by Information Code K.)
R	Retirement Explanation: Code R - Used to identify employees who retire during the pay period the retirement is effective.
S	Inter-Chapter Transfer (Transfer Out of Chapter) Explanation: Code S - Inter-Chapter Transfer (Transfer Out of Chapter) is used to identify dues withholding that is terminated for the “Old Chapter” when an employee changes Union Chapters. Employees transferring out will be listed on the Chapter they are leaving as an “S” in the last pay period for which dues are withheld in Chapter they are leaving.
T	Inter-Chapter Transfer (Transfer In to Chapter) Explanation: Code T - Inter-Chapter Transfer (Transfer In to Chapter) is used to identify dues withholding that is commenced for the “New Chapter” when an employee changes Union Chapters. Employees transferring into a new Chapter will be listed on the Chapter they are transferring to as a “T” in the first pay period for which dues are withheld in that Chapter.
X	Deceased
Y	Reduction In Force (Involuntary Separation)
Z	Pay Adjustments (Minus Amounts Only) Explanation: Code Z - Pay Adjustment (Minus Amounts Only) is used to identify amounts which have been paid to employees for reimbursements for over withholding of Union dues, and charged to Agency funds. These amounts will appear solely to notify the Union of the over withholding. No deductions will be taken from Union dues withholding for pay adjustments.

In addition to the above Information Codes, format positions 43-45 will indicate employee’s Work-Schedule Code (F, G, H, I, J, P, Q, R, S, or T); whether the

employee is serving under a Career Conditional Appointment (Type-Appointment - Code 2), the numeral 2 will appear in this column - otherwise this column will be left blank; and the next position will contain a one-character abbreviation for Permanent, Temporary, Term and Taper (P, T, E or A).

Biweekly Dues Withholding Record Layout

Position	**Description**
1-9	Social Security Number
10-12	Chapter Number
13-22	First and Middle Name
23-37	Last Name
38-42	Dues Amount
43	Work Schedule - (F, G, H, I, J, P, Q, R, S, or T will be used to determine whether the employee is Seasonal, Intermittent, Full Time, or Part Time).
44	Type-Appointment-Code 2 - If the employee is serving under a Career Conditional Appointment the numeral 2 will appear - otherwise this column will be blank.
45	Type Employment: P - Permanent, T - Temporary, E - Term, A - Taper.
46	Reason Code
47-80	Filler

In conjunction with implementation of NORD IV and NCA IV agreements, the following data elements were added at positions that were determined by the National Finance Center: Geographic Locality of each employee that is used to determine the appropriate locality pay; employee's base pay, grade, and step; Pay Plan (GS, WG, etc.). Upon implementation of the percentage dues system, the following data elements were included in positions determined by the National Finance Center: national dues withheld, local dues withheld, and the total dues withheld.

Biweekly Dues Withholding Record Layout - Trailer Record

Position	**Description**
1-12	Filler
13-34	Filler
35-42	Dues Amount
43-80	Filler

Performance Appraisal Due Dates SSNs Aligned To Monthly Periods

Annual ratings will be issued on a monthly basis as indicated below for those employees who were due annual ratings of record at the end of the prior calendar month based upon the last digit of the employee's Social Security Number (SSN). Refer to Exhibit 12-2 for employees assigned to measured performance plans.

Last Digit of SSN	Annual Rating Period Ending Date	Performance Appraisal Due Date
0	September 30	October 31
1	October 31	November 30
2	November 30	December 31
3	December 31	January 31
4	January 31	February 28/29
5	February 28/29	March 31
6	March 31	April 30
7	April 30	May 31
8 & 9	May 31	June 30

Performance Appraisal Due Dates
SSNs Aligned To Quarterly Periods-Measured Employees

Annual ratings will be issued on a quarterly basis as indicated below for those employees on measured performance plans who were due annual ratings of record at the end of the prior calendar quarter based upon the last digit of the employee's Social Security Number (SSN). Refer to Exhibit 12-1 for employees not assigned to measured performance plans.

Last Digit of SSN	Annual Rating Period Ending Date	Performance Appraisal Due Date
0	September 30	October 31
1	September 30	October 31
2	September 30	October 31
3	December 31	January 31
4	December 31	January 31
5	December 31	January 31
6	March 31	April 30
7	March 31	April 30
8	March 31	April 30
9	March 31	April 30

Application for Hardship Reassignment/Relocation Request

Pursuant to an agreement between IRS and NTEU

Note: Only complete applications will be forwarded by the supervisor.

Name			Daytime telephone number
Mailing address			
City	State		ZIP code
Current position			
Classification	Organizational title	Series	Grade
Post of duty	Supervisor name		

Description of hardship *(attach documentation justifying request (e.g., medical doctor's letter, etc.)*

IRS Post(s) of Duty requested and justification for each post-of-duty specified

If I am currently above the journey level of my position, and a hardship relocation is authorized in a different business unit than my current business unit, I understand that I will be placed in the position at the journey level. My pay will be set in accordance with Government-wide regulations.

Note: When applying for future merit promotion announcements, employees are encouraged to annotate their applications: Previously held grade ____. Hardship change to lower grade effective _____.

It is **my** responsibility to notify the "gaining" office of any change in my hardship situation.

Employee signature	Date signed

Request must be submitted to the immediate supervisor for review.

Supervisor signature	Date signed

Date notice sent to "gaining" office of pending hardship request

Supervisor signature *(second level)*	Date signed
Supervisor signature *(third level)*	Date signed
Supervisor signature *(fourth level)*	Date signed

Meets criteria for a hardship relocation ☐ Yes ☐ No

Reason for negative determination

Received in personnel date	Personnel contact	Telephone number
Date request forwarded to designated office	Designated office	Date request received in personnel

Signature of authorizing official	☐ Approved ☐ Disapproved	Date

Finance Office - Hardship relocation requires Intraplan Fund Transfer approved by

Form **13442** (Rev. 9-2021) Catalog Number 36525W publish.no.irs.gov Department of the Treasury - **Internal Revenue Service**

Exhibit 15-2
Examples Demonstrating Application of Voluntary Relocation Process

General Rule - Article 15, Section 6:

Number of Vacancies Announced	Number of Volunteers Entitled to Realignment
2-14	1
15 or more	Number equal to 10% of vacancies (rounded up)

If an announcement specifies the number of vacancies that will be filled at each POD, the above applies separately to each POD.

Examples of Application of Section 6, Voluntary Relocation Program:

1. **Sample vacancy announcement -** 105 vacancies to be filled in any of these PODs – Houston, Dallas, or Austin.

   Voluntary relocation would be granted for 11 employees at any of those PODs by earliest IRS EOD for employees who indicated Houston, Dallas, or Austin.

2. **Sample vacancy announcement -** 35 vacancies to be filled in Houston, 35 vacancies to be filled in Dallas, 35 vacancies to be filled in Austin.

   Voluntary relocation would be granted for 4 employees for Houston, 4 for Dallas and 4 for Austin (12 total) – by earliest IRS EOD for that specific city.

3. **Sample vacancy announcement -** 9 vacancies to be filled in any of these PODs - Akron, Cleveland, or Toledo.

   Voluntary relocation would be granted for 1 employee at any of those PODs by earliest IRS EOD.

4. **Sample vacancy announcement -** 5 vacancies announced as “Remain in POD.”

   Voluntary relocation would be granted to zero (0) employees.

5. **Sample vacancy announcement -** 3 vacancies to be filled in Akron, 3 vacancies to be filled in Cleveland, 3 vacancies to be filled in Toledo.

   Voluntary relocation would be granted to a total of 3 employees – 1 in each POD – by earliest IRS EOD.

Computation of Direct Time

(A) For Revenue Officers and other employees who do case-graded work, but who do not report their time by case, direct time equals weighted inventory, which is calculated as in the following example for a GS-11 Revenue Officer with 100 cases in the inventory:

# of cases	Grade of cases	Weight	Hours	Div by Total Hrs.	% of Time
10	12	2.0	20	150	13
80	11	1.5	120	150	80
10	9	1.0	10	150	7
100			150		

In this example the Revenue Officer has performed 13 percent higher graded work and would not qualify for a retroactive temporary promotion.

(B) Revenue Officers who have been converted to the Entity System and who report time under that System will calculate direct time as described in (C) below for Revenue Agents. For any time prior to conversion, Revenue Officers will calculate direct time as in (A) above.

(C) For Revenue Agents and other employees who do case-graded work, and who report their time by case, direct time is the hours reported on each case. Therefore, a GS-11 Revenue Agent must total the hours charged to all cases by grade and determine whether the hours charged to GS-12 and above cases constitute 25% or more of the total direct time worked over the qualifying period of time.

(D) For other employees who do not do case-graded work or who do not report time in any way that is grade-based or grade-determinative, direct time is all total time in the qualifying period of time minus:

(1) sick, annual and other leave,
(2) holidays,
(3) time spent in training as either student or instructor,
(4) collateral duty time, such as time spent on union duties, and
(5) time spent on other activities not directly related to the productive work of the employee.

Key Elements Related to Higher Graded Duties

A. Employees who perform supervisory/managerial duties will receive a temporary promotion for the time spent performing those duties if:
   1. the supervisory/managerial position is at a higher grade than the employee.
   2. the employee performs the duties for one full pay period or more.
   3. the employee is eligible for promotion.

B. An employee who is detailed to a higher graded managerial position for one (1) full pay period or more will be temporarily promoted, if eligible. If the employee performed higher graded work in addition to the detail to the higher graded managerial position, the length of time the employee is entitled to a retroactive temporary promotion will be determined as follows:
   1. determine the length of time on a pay period by pay period basis the employee was detailed to the managerial position;
   2. determine the percentage of time spent performing higher graded duties in the remainder of the four (4) month period;
   3. if the time spent performing higher graded duties in the remainder of the four (4) month period equals or exceeds 25%, the employee will receive a temporary promotion for the full four (4) months;
   4. if the time spent performing higher graded duties in the remainder of the time is less than 25%, and if adding the time spent performing the managerial duties does not bring it up to 25%, the employee will receive a temporary promotion on a pay period by pay period basis only for the time spent performing managerial duties;
   5. if the time spent performing higher graded duties in the remainder of the time is less than 25%, and if adding the time spent performing the managerial duties causes it to equal or exceed 25%, the employee will receive a temporary promotion on a pay period by pay period basis for the time spent performing the managerial duties and consideration will be given to a Special Act Award, as provided for in Article 18, for the amount of time not otherwise compensated.

809/810 Time

The 809 and 810 time (which are time-reporting categories in the Collection Entity Program) will be considered to constitute the same percentage of higher graded duties as applicable to direct time during the corresponding time frame. For example, if in a six month period an individual's direct time consists of 30% higher graded duties, the 809 and 810 time for that six month period will be assumed to consist of 30% higher graded duties. The employee will be credited for higher graded 809/810 time at the same ratio as other direct time when calculating eligibility for higher graded pay.

Mass Grievances

The parties agree that mass grievances are legitimate grievances that must be addressed by the IRS. However, such grievances cannot be adequately addresses and/or settled prior to disclosure of all relevant information by the Union. NTEU National Office will advise local chapters to provide any and all specific information that they have related to these cases.

Large Case/Actuarial Duties/CAP/Grand Jury/ Trial and Appeal Assistance

If the Service can demonstrate, through the existing work record, that an individual was assigned duties commensurate to his or her grade level when working the above referenced types of cases (e.g., one employee worked solely lower graded issues while another employee worked higher graded issues), then those duties shall not be considered higher graded duties. If, however, the Service cannot demonstrate through the existing work record, that an individual was assigned duties commensurate to his or her grade when working the above referenced types of cases, then those duties will be considered to be at the grade level designation of the cases as a whole, and the time spent on the case by the individual shall be considered higher graded duty for the duration of the time spent on the case.

Minimum Direct

The criteria for cases in which individuals have worked a drastically small amount of direct time over a six month period (of which over 25% of the direct time was spent on higher graded duties), while the rest of the duties constituted indirect time, is as follows:

If the employee spent less than 25% of his or her total time on direct time over a 12 month period, then the higher graded duties will be compensated on a pay period basis will be applied. For example, in a 6 month period, an employee may have worked only 10 hours of direct time, 6 of which were spent on higher graded work. This employee spent less than 25% of the total time on direct time in the six month period. Therefore, the employee will be compensated on a pay period basis. Assuming all 10 hours are in the same pay period, this employee will receive a temporary promotion for one pay period.

Highest Previous Rate

An employee who has received a temporary promotion for two contiguous full six month periods (i.e., 365 days) shall be deemed to have fulfilled all requirements related to and shall be granted highest previous rate for as long as IRM 0531.56 is in effect. If at some time in the future, IRM 0531.56 is no longer in effect, the Service will grant highest previous rate for qualifying periods of retroactive temporary promotion which ended prior to the cancellation date of IRM 0531.56, regardless of when the retroactive temporary promotion is actually effected. If the termination date of the retroactive promotion is after the cancellation date of IRM 0531.56, the Service will not grant highest previous rate even if the length of the retroactive temporary promotion would be otherwise qualifying.

Glossary of Terms

Annual Performance Rating

The annual performance rating is the employee's official rating of record as defined in Article 12, Subsection 2A of the National Agreement.

Assignment Rights

The right of an employee to be assigned, within their competitive area, by bump or retreat in the second round of **RIF** competition to a position in a different competitive level held by another employee with lower standing on the retention register.

Bump

RIF assignment right to a position in a different competitive level that is occupied by another employee in a lower tenure group or in a lower subgroup.

Certificate of Expected Separation (CES)

A notice given to a competing employee who the agency believes with a reasonable degree of certainty will be separated from Federal employment by reduction in force (RIF) procedures.

Competing Employee

An employee in tenure group I, II, or III in either the competitive or excepted service within the impacted competitive area.

Competitive Area

Boundaries within which employees compete for retention in a RIF which are always defined on the basis of organization and geography.

Competitive Level

A group of positions, **within the same competitive area**, in the same grade/**band** and occupational series that have similar duties, qualification requirements, pay **plan**, **work** schedules and working conditions so that the incumbent of one position could move to any other of the positions in the same competitive level and perform successfully without undue interruption.

Days

Calendar days unless otherwise indicated.

Directly Impacted Employee

"Directly impacted employees" means those employees (i) who occupy positions that are identified by the business unit as affected by an approved realignment or reorganization (i.e., the position is being abolished or the position is in the same grade, series **and competitive level** as the position being abolished in the competitive area); (ii) whose positions are included in a competitive sourcing study; or (iii) who are identified in the RIF simulation as likely to be downgraded or separated if the RIF were conducted as of that date..

Essentially Identical Position

A position is considered to be essentially identical to a position previously held by a released employee if, regardless of occupational series, the duties of the positions are so similar that they would be considered interchangeable and would be placed in the same competitive level.

Function

All or a clearly identifiable segment of an agency's mission (including all integral parts of that mission), regardless of how it is performed.

Grade Retention

Grade retention is available, **if eligibility requirements are met**, when an employee is demoted as a result of RIF, reclassification, reorganization, or other circumstances outlined in 5 CFR 536.103, to retain his/her higher grade for most purposes for a period of two years.

Local Commuting Area

A geographic area that usually constitutes one area for employment purposes. It includes any population center (or two or more neighboring ones) and the surrounding localities in which people live and can reasonably be expected to travel back and forth daily to their usual employment.

Modal rating

The summary rating level assigned most frequently among the actual ratings of record within the competitive area and assigned under the summary level pattern that applies to the employee's position of record on the date of the RIF. Modal ratings are only used when the competitive area undergoing a RIF contains at least one employee who has no rating of record within the applicable 4-year period for crediting ratings.

Glossary of Terms, cont'd

Pay Retention

Pay at a rate higher than the top step of the employee's assigned grade following the end of grade retention, or at other specified times.

Removal for Cause

The initiation of a formal action under 5 CFR Chapter 752 or 432 procedures, i.e., a proposal under Chapter 752 or an opportunity letter under Chapter 432.

Reorganization

The planned elimination, addition, or redistribution of functions or duties in an organization.

Representative Rates

Rates used to compare two or more positions in different pay schedules. The fourth step of the grade is used for a position under the General Schedule. For positions under a wage system with 5 steps, the second step is used as the representative rate. **Positions in the IR band are converted to their GS equivalent.**

Retention Register

A list of **RIF** competing employees within a competitive level grouped by tenure, veterans preference, and length of service augmented by performance credit.

Retention Standing

An employee's relative ranking on a retention register.

Retreat

RIF assignment right to a position in a different competitive level which is occupied by an employee with less service in the same retention subgroup

Rounds of Competition

The different stages of competing for retention during a RIF. In round 1, employees compete to remain in their competitive level. In round 2, assignment rights for released employees are determined (i.e., employees compete for assignment to positions in different competitive levels).

Service Computation Date (RIF)

Also known as SCD-RIF, this is a combination of the employee's service computation date (length of service) and credit given for three annual performance ratings of record in the four years preceding the date on which ratings are frozen before a RIF.

Severance Pay

Compensation provided to eligible employees who are involuntarily separated for reasons other than removal for cause.

Specific RIF Notice

A written communication from an agency official to an employee stating that the employee will be affected by a specific RIF action.

Transfer of Function

The transfer of the work of one or more employees from one competitive area to one or more other competitive areas, except when the function involved is virtually identical to functions already being performed in the second competitive area(s). Transfer of function can also mean the movement of the competitive area in which the function is performed to another local commuting area.

Reassignment Preference Policy

The Reassignment Preference Policy (RPP) is a mitigation strategy that affords maximum placement opportunities for employees directly impacted by an approved realignment or reorganization initiative that may or may not result in a Reduction in Force (RIF).

The RPP is designed to facilitate voluntary placement into permanent bargaining unit and non-bargaining unit positions at or below the employee's current grade before CES letters are issued, CTAP rights attach, or the effective date of an approved realignment, reorganization, or competitive sourcing initiative. Selections under RPP will be made without regard to bargaining unit status. This policy covers all positions Service-wide, bargaining unit and non-bargaining unit, regardless of the procedure used fill the positions.

The RPP does not apply to positions announced as temporary "not to exceed" or temporary "may be made permanent." Prior approval is required from the Division Commissioner, Business Head or executive designee at an equivalent level to announce any permanent position as temporary "not to exceed" or temporary "may be made permanent" to ensure the availability of as many placement opportunities as possible.

The process will remain in effect until directly impacted employees are placed into a continuing position or issued a certificate of expected separation (CES), an official Career Transition Assistance Program (CTAP) notice, a RIF notice or any notice that provides selection priority or because of the mitigation strategies there are no longer employees in the competitive area who are "directly impacted" and a RIF will not be necessary.

This process requires an employee to apply for vacancies at the same or lower grade and work schedule (e.g. permanent to permanent; seasonal to seasonal) as their current position, both within and outside the commuting area. The same or lower grade position is defined as a position having no greater promotion potential than that currently held by the employee on a permanent basis.

Under the RPP, a vacancy is defined as any position the Agency is filling regardless of whether a vacancy announcement is issued unless one of the exceptions identified in 5 CFR 330.609 exists. That is, the same exceptions applicable to filling vacancies under 5 CFR 330, Subpart F will be applicable to the reassignment preference process. Vacancies not exempt from this program will be announced as long as there are directly impacted employees at or below the grade of the position to be filled.

A Reassignment Preference Notice will be issued to directly impacted employees to document eligibility and for use when applying for vacancies under this process. Reassignment Preference applicants must meet qualification requirements for the vacancy and must have a Fully Successful or higher overall rating on their last annual performance appraisal.

Vacancy announcements must indicate whether moving expenses will be authorized. Moving expenses will only be paid when indicated in the vacancy announcement. All Reassignment Preference applicants who apply for a vacancy will be considered. If the selection certificate contains a Reassignment Preference employee(s) who meets all the requirements, the employee must be selected. If there are two (2) or more Reassignment Preference applicants on the priority reassignment roster, and the selecting official does not wish to select the candidate with the earliest IRS EOD, management will competitively rank the Reassignment Preference candidates before making a selection. Once the candidates are ranked, the selecting official may select any of the reassignment preference candidates.

Employees who voluntarily apply and are selected for a position not more than three (3) grades or three (3) grade intervals below their position of record, will receive the grade and pay retention, provided the employee meets all regulatory requirements.

Reassignment Preference Process

1. The Business Unit will issue a Reassignment Preference letter to all identified directly impacted employees. The letter will outline their Reassignment Preference eligibility, if selected for a lower graded position.

   (a) The Business Unit is responsible for identifying and tracking their directly impacted employees in order to confirm Reassignment Preference entitlements. Copies of the reassignment certificates/ rosters will be provided to the Chapter Presidents in accordance with Article 13.

   (b) The Business Unit is responsible for rescinding Reassignment Preference letters when initiatives or positions are no longer directly impacted.
2. The employee must apply for a vacancy. In order to receive consideration under this Process, a copy of the Reassignment Preference Notices must be attached to the employee's application.
3. Management will accept applications from all employees. Special programs must be cleared in accordance with the National Agreement, Article 13, Subsection 2E. Reassignment Preference candidates will be considered in the priority provided for in Article 13, Subsection 2E.
4. Management will refer Reassignment Preference

Reassignment Preference Policy, cont'd

candidates to the selecting official in IRS EOD order. If the selecting official decides not to select the Reassignment Preference candidate with the earliest IRS EOD, management will then rank Reassignment Preference candidates using ranking procedures in accordance Article 13 of the National Agreement.

5. Once ranked, all candidates will be referred in score order to the selecting official in accordance with Article 13 of the National Agreement. Tied scores will be broken by using IRS EOD.
6. Any Reassignment Preference candidate referred can be selected. Selection of a Reassignment Preference candidate is required, absent just cause and subject to paragraph 7 below.
7. Written approval by a Division Commissioner; Business Unit Head, or executive designee is required to:

   (a) non-select a Reassignment Preference candidate; or

   (b) cancel an announced vacancy if Reassignment Preference candidates are available.
8. The Employer has determined that selections for vacant positions that were announced and closed as of the date directly impacted employees receive their RPNs, but where a certificate has not yet been issued to the selecting official, will be delayed in those instances where the vacancy is for the same series and same grade and the same work schedule (e.g. permanent to permanent; seasonal to seasonal to seasonal) as the position of the directly impacted employee and is in the commuting area of a directly impacted employee unless:

   (a) the Employer has a compelling need (e.g., workload and/or training schedules are disrupted) to fill the position in the interim;

   (b) other employees in the commuting area of the RIF hold a higher priority (e.g., CTAP, Priority Placement); or

   (c) other employees in the commuting area of the RIF currently hold RPN letters.

   If there are a greater number of vacancies than the number of directly impacted employees who have applied, an equal number of vacancies may be set aside for those directly impacted employees and any excess positions may be filled through the procedures of Article 13 of the National Agreement. Directly impacted employees (within or outside of the commuting area) will be provided a short window (no less than five (5) workdays) to apply for the previously announced positions after the receipt of their RPN. The window will be announced on the Career Opportunity Listing (COL).
9. Remaining vacancies can be filled through other competitive/non-competitive sources if there are no available Reassignment Preference candidates for the announced position.
10. A Reassignment Preference candidate who is selected for a permanent position at the same or lower grade:

    (a) will have five (5) workdays from the date of selection to accept or decline the offer within the commuting area, if accepted, the reassignment or change to lower grade action will be effective at the beginning of the next pay period and the Reassignment Preference Letter will be rescinded; and

    (b) will have seven (7) workdays from the date of selection to accept or decline the offer outside the commuting area, and, if accepted, the reassignment or change to lower grade action will be effective no later than 60 days after selection.
11. An employee may decline up to two (2) offers from outside the commuting area that would require a move and decline one offer from within the commuting area. Any declination after that will result in loss of the Reassignment Preference eligibility.

Outplacement Services Policy

In addition to any time provided under this Agreement, administrative time will be made available to directly impacted employees for the purpose of outplacement and career counseling assistance prior to CTAP eligibility. The Employer will notify directly impacted employees when they may begin submitting requests for the time.

Subject to workload, all directly impacted employees will receive if requested up to four (4) hours of administrative time for outplacement activities.

The four (4) hours may be used to participate in the following outplacement activities:

- **Job Search Workshop that focuses on external job searches**
- **Resume Writing Workshop**
- **Skills Assessment that focuses on external job opportunities**
- **Interest Assessment that focuses on career goals**
- **On-Line Job Search Workshop that focuses on using the internet**
- **Interview Techniques Workshop**
- **Financial Planning**
- **Job Fairs**
- **Skillsoft Self-Help Videos**

To the maximum extent possible, the Employer will schedule the workshops listed above during lunch/dinner break time to permit employees to combine lunch/dinner break time with approved administrative time.

Employees who have exhausted their four (4) hour allotment may request additional time to participate in the outplacement activities listed above. Managers are authorized to approve the additional time subject to workload.

An Outplacement Coordinator will be appointed by the appropriate Business Division to coordinate the activities described above. The Outplacement Coordinator will be available to meet with National NTEU, upon request, to address questions and concerns regarding outplacement services. The Outplacement Coordinator will liaison with entities from the local community, surrounding States and Federal Agencies to ascertain the availability of jobs. Impacted Chapters may designate an implementation coordinator for the RIF.

At Campus locations, the Employer will provide access to computers for Intra and Internet access through kiosk-type structures. At any other impacted locations at which employees are not assigned a computer for the performance of official duties, the Employer will provide access to computers for Intranet and Internet access.

The Employer will provide an instruction booklet on utilizing the kiosks and will provide access through the kiosks to http://mycareerplan.web.irs.gov. If available, the Employer will also provide instructions on accessing and utilizing the “my career plan” website.

At Campus locations, employees in non-work status will be able to access outplacement and counseling services at a non-secure location.

The Employer will provide Career Counselors in sufficient numbers to provide the services described in this policy.

Eligibility for utilizing time and services prior to the issuance of CTAP letters expires when either of the following occurs: the employee is separated or downgraded in the RIF, or the directly impacted employee receives a career, career- conditional or Excepted Service appointment without time limit in any agency or a continuing position with the IRS outside the competitive area.

Direct VERA/VSIP Policy

The Employer shall make every effort to obtain VERA and/or VISP authority for from OPM for any RIF action. Any directly impacted employee, who meets the eligibility requirements for VERA, and accepts VSIP, will be authorized VERA retirement**.**

VERA

Eligible directly impacted employees may apply for VERA/ VSIP during open periods. In each RIF, there will be at least two (2) open windows for direct VERA/VSIP. The first VERA/ VSIP window will open within thirty days following the completion of the RIF simulation. The window will remain open for a minimum of twenty-one (21) days. A second VERA/ VSIP window will open if CES notices are issued. Only those employees receiving CES notices will be eligible to participate during this second window. The window will remain open for a minimum of twenty-one (21) days. The parties may negotiate additional open window periods. Subject to approval by OPM, indirect buy outs using "job swaps" may occur during these two (2) open windows.

Directly impacted employees must be eligible and approved for VERA by the off-rolls date(s) offered by the Employer. Off-rolls dates will be determined by the Employer based upon workload and budget. Prior to any open period for applications, the Employer will mail a letter to directly impacted employees notifying them of the application period for VERA. A VERA fact sheet will be attached to the letter. The letter, including the VERA fact sheet, will be sent to all directly impacted employees via certified mail return receipt requested.

VERA briefings will be conducted in a format determined by the Employer prior to the open period for accepting applications for eligible and directly impacted employees. VERA briefings will be conducted as part of the employee RIF briefings. Each employee attending the briefing will be provided general retirement information. An individual packet including his/her annuity calculation, and the name and telephone number of the assigned Retirement Specialist will be provided to the employee once they respond to a Retirement Interest Survey or initiate an ERC ticket. Information for completing this survey will be included in the VERA/VSIP offer received by the directly impacted employee. In addition, at each briefing, a Personnel Specialist will be available to answer questions regarding buyouts and severance pay.

The Employer will provide each eligible and directly impacted employee, in a work status, with up to two (2) hours to contact a Retirement Counselor by telephone subject to workload. The two (2) hours will be in addition to administrative time provided to employees under the National Agreement.

VSIP

Eligible directly impacted employees may apply for VSIP during open periods. The first VERA/VSIP window will open within thirty (30) days following the completion of the RIF simulation. The window will remain open for a minimum of twenty-one (21) days. A second VERA/ VSIP window will open if CES notices are issued. Only those employees receiving CES notices will be eligible to participate during this second window. The window will remain open for a minimum of twenty-one (21) days. The parties may negotiate additional open window periods. Subject to OPM approval, indirect buyouts using job swaps may occur during these two (2) open windows.

Directly impacted employees must be eligible and approved for VSIP by the off-rolls date(s) offered by the Employer. Off-rolls dates will be determined by the Employer based upon workload and budget.

Prior to an open period for applications, the Employer will mail a letter to directly impacted employees notifying them of the application period for VSIP. A VSIP fact sheet will be attached to the letter. The letter, including the VSIP fact sheet, will be sent to directly impacted employees via certified mail return receipt requested.

The VSIP letter will also contain a telephone number for employees to call if interested. Employees calling the telephone number will be screened for eligibility. Eligible employees may also utilize the telephone number to ask questions and request a VSIP computation.

Subject to workload, the Employer will provide each eligible and directly impacted employee, in a work status, with up to one (1) hour to contact a personnel specialist by telephone. The one (1) hour will be in addition to administrative time provided to employees under this Agreement.

CSRS Retirement Eligibility

Two Minimum Requirements:

1. **Five years of civilian service are required**
2. **One year out of last two years working in a position under CSRS. If the retirement is for disability, one out of two-year requirement is waived, but employee must be subject to retirement act when he/she becomes disabled**

Types of Retirement	Age	Service	Special Requirement
Optional – No age Reduction	62	5 yrs. Civ. Service	None
	60	20	
	55	30	
Optional – Early Out	Any Age	25	Major Reorganization, Transfer of Function, or Reduction in Force. Reduction of 1/6 of 1% of each full month (2%) per year if under age 55.
	50	20	
Discontinued Service	Any Age	25	Involuntary Separation not for misconduct or delinquency. If under age 55, there is a reduction of 1/6 of 1% of each full month (2%) per year.
	50	20	
Disability	Any Age	5	Disabled for current position and any vacant position in agency within commuting area at same pay or grade level.
Deferred	62	5	Must have left retirement contributions in fund. Application for benefits made directly with OPM.

FERS Retirement Eligibility

Two Minimum Requirements:

1. **Five years of civilian service are required**
2. **Must be serving in a FERS position at retirement**

Types of Retirement	Age	Service	Special Requirement
Optional – No age Reduction	62	5 yrs. Civ. Service	None
	60	20	
	MRA	30	
Early – Reduced (MRA + 10)	MRA	10	5 years Civilian Service. Reduction of 5/12 of 1% for each month (5% per year) employee is under age 62. Annuity commencing date can be postponed to offset all or a portion of the age reduction.
Optional – Early Out	50	20	Major Reorganization, Transfer of Function, or Reduction in Force.
	Any	25	
Discontinued Service	50	20	Involuntary Separation not for misconduct or delinquency – no reasonable agency offer.
	Any	25	
Disability	Any	18 months	Disabled for current position and any vacant position in agency within commuting area at same pay or grade level.
Deferred	MRA	10	Performed at least 10 years of service. Reduction of 5/12 of 1% for each month (5% per year) employee is under age 62.
	62	5 years Civilian Service	None
	60	20	None

Alternate Work Schedules for Campus and remote employees in SB/SE Campus Compliance, W&I Campus Compliance, W&I Joint Operations Center, Accounts Management, Submission Processing and Correspondence Production Services and the National Distribution Center in Media and Publications

Section 1

Coverage

This document provides Alternative Work Schedules (AWS) and staggered work schedule options for employees in Campus and Remote locations including SB/SE Campus Compliance, W&I Campus Compliance, W&I Joint Operations Center, W&I Accounts Management, Submission Processing, and Media and Publications (Correspondence Productions Services and National Distribution Center only).

Section 2

Available Options

A. Subject to the eligibility criteria in Article 23, employees in the organizations covered by this document may request the following AWS::

   1. Telephone trained employees are public contact employees who are assigned incoming/outgoing calls using an automated telephone system (e.g., ASPECT with Idle Reason Codes) with specific telephone contact procedures. Additionally, these employees have a regular telephone schedule in any of the Customer Account or Compliance Services (W&I and SB/SE) product lines, including International. These employees may request Flexitour with credit hours (a Flexible Work Schedule (FWS), 5/4-9 or 4/10 Compressed Work Schedule (CWS). The Regular Day Off (RDO) for each day of the week will be determined by the AWS methodology described in subsection 5G below.
   2. Media and Publications Correspondence Productions Services employees in GS-303 (Clerk), GS-332 (Computer Operator), GS-335 (Scheduler/Production Controller), and WG-3502 (Laborer) positions may request Flexitour with credit hours.
   3. Media and Publications National Distribution Center employees may request Flexitour with credit hours, 5/4-9 and 4/10.
   4. All other employees may request Flexitour with credit hours, 5/4-9 and 4/10.

B. Employees covered by subsection 2A may request staggered work schedules.

Section 3

Work Schedule Requirements

A. A Flexible Work Schedule (FWS) consists of core hours and flexible time bands.

B. The core hours and flexible time bands for day shift employees are defined in Article 23 Section 4B2.

C. The core hours and flexible time bands for swing and night shift employees are specific to the start time. Below are parameters of the Swing Shift and Night Shift flexible schedule. Using the employee's start time (column 1), the core hours (columns 2 and 3) and flexible time bands (columns 4 and 5) are specified in Table 1 at the end of this exhibit.

D. The Employer will approve a range of available start times and RDOs for Flexitour with credit hours and CWS (5/4-9 or 4/10) within each shift consistent with the provisions of Section 6 below.

Section 4

General Parameters for All Employees

A. In functions with small staffs (less than five (5)), the RDOs may be limited so that two (2) employees are not off on the same day of the week.

B. Permanent and seasonal employees may submit an initial request or request a change in an AWS and/or start time or RDO at any time. In addition, seasonal employees will be advised no later than ten (10) workdays prior to their release, that they may submit a request to change their AWS or start time for their next season by submitting the form in Exhibit 26-6 prior to their release. The request will be considered prior to the next periodic opportunity to change, i.e. two (2) times per calendar year. The periodic opportunity to change will be the beginning of the first full pay period of January and the beginning of the first full pay period in July of each year. The employee will begin his/her new tour at this point.

C. Consistent with Article 23, subsection 6B1(d), the Employer will respond to all AWS requests no later than two (2) pay periods before the start of the pay periods specified in subsection 4B above.

D. At the periodic opportunity to change, when an employee is offered and accepts an AWS, the employee will not be offered another AWS and will remain on that schedule until the next open period. However, if the employee chooses to leave the AWS they will adopt a non-AWS eight (8) hour tour of duty, the employee may do so at any time in accordance with Article 23, subsection 6E.

E. Seasonal employees will retain the same AWS each time they are recalled from non-work status unless a request to change their start time or RDO is approved.

F. AWS options (e.g., start times, type of schedule, and RDO) and consideration of requests will be based on similarly situated employees performing the same duties with the same skills at the level of AWS approval.

Section 5

Process for Telephone Employees

A. The percentage of staffing on approved CWS RDO on any given day of the week will be determined at the national level based on the telephone AWS methodology specified in subsection 5G7, below. The Employer will provide NTEU National with the information used to determine the allowable CWS as described in subsection 5G, Steps 1, 2, and 3, below. The Employer will provide this information to NTEU National before the two annual opportunities to change.

B. The Employer will run the methodology as indicated in subsection 4B, above. Any expansion of RDOs will be allocated as described in subsection 5G (Step 3), below.

C. The following process will be used in allocating the CWS:

   1. Using the percentage allocated; the Employer at the local level and the respective NTEU Chapter President will be advised of the number of employees who may take an RDO for each workday.

   2. The Employer has determined that the local NTEU Chapter President will determine the ratio of 4/10 work schedules to 5/4-9 work schedules, e.g., forty percent (40%) will be 4/10 and sixty percent (60%) will be 5/4-9.

   3. The chapter will communicate the distribution to the Employer at the local level within five (5) workdays of receiving the total number of RDOs available.

   4. If no ratio is communicated timely, the ratio will be thirty-three percent (33%) of the available RDOs assigned to a 4/10 schedule and sixty-seven percent (67%) of the available RDOs allocated to a 5/4-9 schedule.

   5. After the RDOs are allocated, the Employer will determine the start times for all TODs and the number of RDOs on any given day using the process in subsection 5G, STEP 4, below.

D. In accordance with Article 23, subsection 6B1, subsection 4B above, and the AWS telephone methodology in subsection 5G, below, changes may be made to start times, stop times, increasing or decreasing the number of CWS schedules (4/10 and 5/4-9), and/or RDO of an employee consistent with subsection 6, below.

E. The Employer will not increase or decrease the number of Enterprise RDO slots unless there is more than a one (1) percentage point change in the national total allowable CWS percentage per day. Moreover, the Employer will try to meet workload demands, and may consider offering overtime, compensatory time, etc., to mitigate the situation.

F. Notwithstanding Article 23 subsection 7F, if the Employer determines to change AWS, the following procedures will be used

1. If there is an increase in CWS:
   (a) AWS TODs will be offered within each shift..
   (b) AWS will be offered in seniority order.
2. If there is a decrease in CWS:
   (a) Employees not grandfathered into CWS whose TOD or RDO are impacted by the need for change will be asked to volunteer to change unless all employees with that start or stop time or certain RDO are needed to change.
   (b) If insufficient volunteers are available, inverse EOD will be used to change the start time, stop time, specific RDO, and/or decrease RDO slots. Employees not grandfathered would be removed by inverse EOD and will be placed back on the solicitation list by IRS EOD.

G. The methodology for determining CWS availability for telephone employees is as follows:

STEP 1: Determine available employees at the national level

(a) Capture total number of hours that represent all bargaining unit employees that are telephone trained (excluding leads). This number is derived by establishing telephone hours of operation for the various sites and including telephone trained employees who currently work outside of those hours..

(b) Subtract: Overhead related to bargaining unit employees (sick leave annual leave, read time, training, meeting time, breaks, etc.).

(c) Subtract: Other non-telephone hours (hours when employees are available but where telephone is not available, or telephone duties not worked).

(d) Result: Available hours to perform the workload.

(e) Divide available hours by eight (8) to determine employees available by day for telephone work.

STEP 2: Determine employees needed per day based on workload at the national level

(a) Capture historical workload hours and current trending to determine the scheduled hours needed per day for telephones.

(b) Divide hours by eight (8) to determine employees required by day.

(c) Compare the number of employees available for work, Step 1e, to the number required, Step 2b, to determine whether RDOs are available and if so quantify them.

STEP 3: Allocate the RDO slots to operation sites at the national level

(a) Determine the number of allowable CWS by day and Enterprise.

(b) Subtract the actual number of CWS on each RDO currently in place to determine the amount of CWS to be allocated or removed.

(c) The specific number of RDOs are assigned according to telephone trained (e.g., Customer Service Representatives (CSR)) employee population per site and the Lead CSR, Tax Law Specialist (TLS) and Taxpayer Service Specialist (TSS) group per site. The Site's population of telephone trained employees divided by the Enterprise population of telephone trained employees.

(d) Multiply the results of Step 3a times Step 3c, above to determine the allocation of each site.

STEP 4: The Employer on a local level determines and fills required start and stop time based on staffing requirements per application.

(a) Secure basic requirements from the site schedule (application if appropriate) by day and half-hour.

(b) Determine daily half-hourly staffing after break (e.g., lunch, read, meet, and other adjustments to slippage).

(c) Subtract requirements from staffing.

(d) Identify time periods to be addressed due to staffing vulnerabilities.

(e) Determine potential CWS start times per day that will not negatively impact workload and staffing needs.

(f) Determine start times for the CWS tours to be advertised.

(g) Advertise the available CWS and Flexitour start times and RDOs.

(h) Retrieve site employees' interest for CWS (5/4-9 and 4/10) and Flexitour schedules from the process used by the employees to express their preferences.

(i) Using the solicitation results assign available RDOs/start times in seniority (EOD) order until either all RDOs are exhausted or there are no more volunteers. Assign within the shift and use shift preference process to change shifts.

(j) Repeat Step 1 to determine if staffing requirements are satisfied for each half-hour, adjust numbers planned on the tour (CWS RDO not to exceed allocated daily amount), follow solicitation process for volunteers, etc.

(k) Notify employees of approved work schedule and start time and start date of new schedules.

Section 6

Approval of a New or Modified AWS

Consistent with the provisions of Article 23, subsection 6C, a request for a specific AWS or staggered work schedule may be denied if the requested schedule would result in any situations described in subsections 6A – E, below (which are not all inclusive).

A. Diminished level of service (e.g., reduction in level of telephone service, meeting Submission Processing program completion dates (PCD) and weekly processing cycles, inability to respond timely to customers requesting forms/ publications or account information.

B. Insufficient coverage (e.g., insufficient number of employees with the required skills at the required time that negatively impact the organizational measures or could create a diminished level of service.).

C. Increased cost (e.g., increased overtime or night differential, and additional facilities costs such as lighting, HVAC, and security, etc.).

D. System Availability (e.g., systems necessary for employees to do their work are not available - IDRS, ISRP, Error Resolution System, Report Generating System, Audit Inventory Management System, etc.).

E. Seating Availability: See Article 23, subsection 6C4.

Table 1

The core hours and flexible time bands for swing and night shift employees are specific to the start time. Below are parameters of the Swing Shift and Night Shift Flexible Schedule. Using the employee's start time (column 1), the core hours (columns 2 and 3) and flexible time bands (columns 4 and 5) are specified in the following table.

Table 1: Core Hours and Flexible Time Bands for Swing and Night Shift Employees				
Start Time	**Core Hours**		**Flexible Time Band For Earning Credit Hours**	
	From	**To**	**From:**	**To:**
12:15 AM	3:45 AM	8:45 AM	9:15 PM	11:45 AM
12:30 AM	4:00 AM	9:00 AM	9:30 PM	12:00 PM
12:45 AM	4:15 AM	9:15 AM	9:45 PM	12:15 PM
1:00 AM	4:30 AM	9:30 AM	10:00 PM	12:30 PM
1:15 AM	4:45 AM	9:45 AM	10:15 PM	12:45 PM
1:30 AM	5:00 AM	10:00 AM	10:30 PM	1:00 PM
1:45 AM	5:15 AM	10:15 AM	10:45 PM	1:15 PM

Table 1: Core Hours and Flexible Time Bands for Swing and Night Shift Employees				
Start Time	**Core Hours**		**Flexible Time Band For Earning Credit Hours**	
2:00 AM	5:30 AM	10:30 AM	11:00 PM	1:30 PM
2:15 AM	5:45 AM	10:45 AM	11:15 PM	1:45 PM
2:30 AM	6:00 AM	11:00 AM	11:30 PM	2:00 PM
2:45 AM	6:15 AM	11:15 AM	11:45 PM	2:15 PM
3:00 AM	6:30 AM	11:30 AM	12:00 AM	2:30 PM
3:15 AM	6:45 AM	11:45 AM	12:15 AM	2:45 PM
3:30 AM	7:00 AM	12:00 PM	12:30 AM	3:00 PM
3:45 AM	7:15 AM	12:15 PM	12:45 AM	3:15 PM
4:00 AM	7:30 AM	12:30 PM	1:00 AM	3:30 PM
4:15 AM	7:45 AM	12:45 PM	1:15 AM	3:45 PM
4:30 AM	8:00 AM	1:00 PM	1:30 AM	4:00 PM
4:45 AM	8:15 AM	1:15 PM	1:45 AM	4:15 PM
5:00 AM	8:30 AM	1:30 PM	2:00 AM	4:30 PM
5:15 AM	8:45 AM	1:45 PM	2:15 AM	4:45 PM
5:30 AM	9:00 AM	2:00 PM	2:30 AM	5:00 PM
5:45 AM	9:15 AM	2:15 PM	2:45 AM	5:15 PM
9:45 AM	1:15 PM	6:15 PM	6:45 AM	9:15 PM
10:00 AM	1:30 PM	6:30 PM	7:00 AM	9:30 PM
10:15 AM	1:45 PM	6:45 PM	7:15 AM	9:45 PM
10:30 AM	2:00 PM	7:00 PM	7:30 AM	10:00 PM
10:45 AM	2:15 PM	7:15 PM	7:45 AM	10:15 PM
11:00 AM	2:30 PM	7:30 PM	8:00 AM	10:30 PM
11:15 AM	2:45 PM	7:45 PM	8:15 AM	10:45 PM
11:30 AM	3:00 PM	8:00 PM	8:30 AM	11:00 PM
11:45 AM	3:15 PM	8:15 PM	8:45 AM	11:15 PM
12:00 PM	3:30 PM	8:30 PM	9:00 AM	11:30 PM
12:15 PM	3:45 PM	8:45 PM	9:15 AM	11:45 PM
12:30 PM	4:00 PM	9:00 PM	9:30 AM	12:00 AM
12:45 PM	4:15 PM	9:15 PM	9:45 AM	12:15 AM
1:00 PM	4:30 PM	9:30 PM	10:00 AM	12:30 AM
1:15 PM	4:45 PM	9:45 PM	10:15 AM	12:45 AM
1:30 PM	5:00 PM	10:00 PM	10:30 AM	1:00 AM
1:45 PM	5:15 PM	10:15 PM	10:45 AM	1:15 AM
2:00 PM	5:30 PM	10:30 PM	11:00 AM	1:30 AM
2:15 PM	5:45 PM	10:45 PM	11:15 AM	1:45 AM
2:30 PM	6:00 PM	11:00 PM	11:30 AM	2:00 AM
2:45 PM	6:15 PM	11:15 PM	11:45 AM	2:15 AM
3:00 PM	6:30 PM	11:30 PM	12:00 PM	2:30 AM
3:15 PM	6:45 PM	11:45 PM	12:15 PM	2:45 AM
3:30 PM	7:00 PM	12:00 AM	12:30 PM	3:00 AM
3:45 PM	7:15 PM	12:15 AM	12:45 PM	3:15 AM
4:00 PM	7:30 PM	12:30 AM	1:00 PM	3:30 AM
4:15 PM	7:45 PM	12:45 AM	1:15 PM	3:45 AM
4:30 PM	8:00 PM	1:00 AM	1:30 PM	4:00 AM
4:45 PM	8:15 PM	1:15 AM	1:45 PM	4:15 AM
5:00 PM	8:30 PM	1:30 AM	2:00 PM	4:30 AM
5:15 PM	8:45 PM	1:45 AM	2:15 PM	4:45 AM
5:30 PM	9:00 PM	2:00 AM	2:30 PM	5:00 AM
5:45 PM	9:15 PM	2:15 AM	2:45 PM	5:15 AM
6:00 PM	9:30 PM	2:30 AM	3:00 PM	5:30 AM
6:15 PM	9:45 PM	2:45 AM	3:15 PM	5:45 AM
6:30 PM	10:00 PM	3:00 AM	3:30 PM	6:00 AM

Table 1: Core Hours and Flexible Time Bands for Swing and Night Shift Employees				
Start Time	**Core Hours**		**Flexible Time Band For Earning Credit Hours**	
6:45 PM	10:15 PM	3:15 AM	3:45 PM	6:15 AM
7:00 PM	10:30 PM	3:30 AM	4:00 PM	6:30 AM
7:15 PM	10:45 PM	3:45 AM	4:15 PM	6:45 AM
7:30 PM	11:00 PM	4:00 AM	4:30 PM	7:00 AM
7:45 PM	11:15 PM	4:15 AM	4:45 PM	7:15 AM
8:00 PM	11:30 PM	4:30 AM	5:00 PM	7:30 AM
8:15 PM	11:45 PM	4:45 AM	5:15 PM	7:45 AM
8:30 PM	12:00 AM	5:00 AM	5:30 PM	8:00 AM
8:45 PM	12:15 AM	5:15 AM	5:45 PM	8:15 AM
9:00 PM	12:30 AM	5:30 AM	6:00 PM	8:30 AM
9:15 PM	12:45 AM	5:45 AM	6:15 PM	8:45 AM
9:30 PM	1:00 AM	6:00 AM	6:30 PM	9:00 AM
9:45 PM	1:15 AM	6:15 AM	6:45 PM	9:15 AM
10:00 PM	1:30 AM	6:30 AM	7:00 PM	9:30 AM
10:15 PM	1:45 AM	6:45 AM	7:15 PM	9:45 AM
10:30 PM	2:00 AM	7:00 AM	7:30 PM	10:00 AM
10:45 PM	2:15 AM	7:15 AM	7:45 PM	10:15 AM
11:00 PM	2:30 AM	7:30 AM	8:00 PM	10:30 AM
11:15 PM	2:45 AM	7:45 AM	8:15 PM	10:45 AM
11:30 PM	3:00 AM	8:00 AM	8:30 PM	11:00 AM
11:45 PM	3:15 AM	8:15 AM	8:45 PM	11:15 AM
12:00 AM	3:30 AM	8:30 AM	9:00 PM	11:30 AM

Alternate Work Schedules for Non-Campus Public Contact Employees

Section 1

Coverage

This document provides Alternative Work Schedules (AWS) and staggered work schedule options for non-campus public contact employees in W&I Field Assistance (FA) in Taxpayer Assistance Centers (TACs), Small Business & Self Employed (SB/SE) and Large Business & International (LB&I) Tax Compliance Officers (TCO) and TCO Support Staff.

Section 2

Field Assistance

A. Field Assistance employees working in TACs will be offered 5/4-9 Compressed Work Schedule (CWS) and Flexitour with credit hours, subject to the following:
   1. An Initial Assistance Representative (IAR) who is the sole IAR working in a TAC, will be offered only Flexitour with credit hours.
   2. Any time a TAC has fewer than four (4) permanent (i.e., not seasonal) Individual Tax Advisory Specialists (ITAS), only Flexitour with credit hours will be offered to all TAC employees.

B. For employees on Flexitour with credit hours, the flexible time band is between 7:00 a.m. and 7:00 p.m., and the core hours are from 9:30 a.m. to 3:30 p.m. with start times every fifteen (15) minutes. For CWS employees, the start time may be no earlier than 7:00 a.m., and the stop time may be no later than 6:00 pm, with start times every fifteen (15) minutes.

C. Credit hours will be worked within the flexible time band in Paragraph 2B above.

D. As necessary during any twelve (12) weeks of the filing season, the Employer may suspend Compressed Work Schedules of individual employees and assign such employees to a five (5) day, eight (8) hour work schedule. No employee shall have his/her CWS suspended for longer than 12 consecutive weeks during the filing season. The filing season is defined as the first eight (8) pay periods of each calendar year.

E. Employees who currently have a 4-10 CWS or start time before 7:00 a.m. may retain their current schedule until they request a change consistent with the provisions of Article 23 and this Exhibit, or leave their position. Once vacated, such schedules(s) will not be available to other employees.

Section 3

Tax Compliance Officers (TCO) and TCO Support Staff (Non-Campus)

A. Employees in TCO and TCO Support Staff positions will be offered a staggered work schedule and the following AWS options: Compressed Work Schedules (5/4-9 & 4/10) and Flexible Work Schedules (Flexitour with credit hours, Maxiflex, and Gliding).

B. Employees who are approved for a Gliding flexible work schedule must ensure that start times for each specific day enable them to meet all required scheduled appointments.

C. Core hours for TCOs and their support staff on flexible work schedules are 9:30 a.m. to 2:30 p.m.

D. The flexible time band for employees on flexible work schedules is from 6:00 a.m. to 8:30 p.m. with start times every fifteen (15) minutes. For CWS employees, the stop time may be no later than 6:00pm.

E. Credit hours will be worked within the flexible time band consistent with Article 23, subsection 5A.

Section 4

Approval of a New or Modified AWS

Consistent with the provisions of Article 23, subsection 6C, a request for a specific AWS or staggered work schedule may be denied if the requested schedule would result in any of the situations described in subsections 4A – E, below (which are not all inclusive).

A. Diminished level of service (e.g., insufficient number of employees to timely assist internal and external customers, schedule which conflicts with a critical job requirement tied to a specific day.

B. Insufficient coverage (e.g., insufficient number of employees to timely assist internal and external customers, schedule which conflicts with a critical job requirement tied to a specific day.

C. Increased cost (e.g., increased overtime or night differential, additional facilities costs such as lighting, HVAC, and security).

D. Systems availability (e.g., systems necessary for employees to perform their work such as IDRS, Report Generating System, Audit Inventory Management System are not available).

E. Seating Availability: See Article 23, subsection 6C4.

Alternate Work Schedules for Information Technology (IT) Employees

Section I

Coverage

This document provides Alternate Work Schedule options, staggered work schedules and parameters for employees in the IT organization.

Section 2

General Provisions

A. 1. All IT employees not specifically identified in Section 3, below may apply for staggered work schedules and the following AWS options: Compressed Work Schedules (5/4-9 & 4/10) and Flexible Work Schedules (Flexitour with credit hours, and Maxiflex).

2. All IT employees assigned to the organizations specifically identified in Section 3, below may apply for the AWS options specified for those positions.

B. For employees on a Flexible Work Schedule (FWS), the flexible time band is between 6:00 AM and 8:30 PM and the core hours are from 9:30 AM to 2:30 PM with start times every fifteen (15) minutes.

C. Credit hours are worked within the flexible time band consistent with Article 23, subsection 5A.

D. For employees on a Compressed Work Schedule (CWS), the start and stop times are between 6:00 AM and 6:00 PM, including the lunch period with start times in fifteen (15) minute increments.

E. Gliding schedules will not be offered to any IT employees.

F. The total number of CWS slots available will be impacted by the percentage of employees selecting the different options (e.g., the number of employees selecting a 4/10 schedule may reduce the availability of 5/4-9 schedules).

G. Generally, IT will allow up to 30% (except as noted in Section 3), of the eligible employees the same RDO within a particular team, as defined in Section 3A, below, to ensure there is adequate staffing to process the work each day. The Employer will determine the number or percentage of employees who may be off on a particular day consistent with Article 23, subsection 6C.

H. Employees covered by this exhibit will be considered for vacant and available AWS and/or changes to start times and RDOs on an ongoing basis. Employees will be informed as soon as practicable, but no later than two (2) pay periods of receipt of the request if their request is approved or disapproved consistent with Article 23, subsection 6C and Section 3, below.

Section 3

Available Options for Level 1 and Level 2 Support

A. Generally, the IT organizations (EOps, ECC, EN & UNS) covered in this section will allow up to 20% of the eligible employees to be granted an RDO on the same day within a particular work unit or team. Work unit or team is defined as those employees supporting the same enterprise or POD level workload/customers.

B. Flexitour with credit hours work schedules will consist of flexible time bands and core hours as follows:

Flexitour with credit hours FWS	Flexible time bands for the purpose of earning credit hours	Core Hours
Day shift	6:00 AM – 8:30 PM	9:30 AM – 2:30 PM
Swing shift	12:00 PM – 2:30 AM	4:30 PM– 8:30 PM
Night shift	9:00 PM – 10:30 AM	1:00 AM – 5:30 AM
Flexitour with credit hours FWS	**Earliest start time**	**Latest stop time**
Day Shift	6:00 AM	6:00 PM
Swing Shift	12:00 PM	1:00 AM
Night Shift	9:00 PM	8:30 AM

C. Available Schedules for Enterprise Computing Center (ECC) Division within Enterprise Operations

1. Employees in ECC positions will be offered staggered work schedules and the following AWS options: Compressed Work Schedules (5/4-9 & 4/10) and a Flexible Work Schedule (Flexitour with credit hours). Maxiflex will not be offered to ECC Division employees.
2. The shift hours, core hours, and flexible time bands in subsection 3B, above represent general guidelines for ECC employees. However, due to EOps' 24/7/365 environment, it is not feasible to anticipate every possible scenario. In some small workgroups or for specialized experience positions, Regular Days Off (RDO) will be determined by IRS Seniority (EOD), using the up to 20% guideline specified in subsection 3A.

D. Available Schedules for User and Network Services (UNS)

Employees in UNS positions will be offered staggered work schedules and the following AWS options: Compressed Work Schedules (5/4-9 & 4/10) and a Flexible Work Schedule (Flexitour with credit hours). Maxiflex will not be offered to these employees. The following exceptions apply within UNS:

1. Customer Service IT Specialists (Level 1 and 2) employees will be offered staggered work schedules and the following AWS options: Compressed Work Schedules (5/4-9 & 4/10) and Flexitour with credit hours with limitations to ensure 24-hour, 365-day coverage. Maxiflex will not be offered to these employees.
2. Depot IT employees will be offered staggered work schedules and the following AWS options: Compressed Work Schedules (5/4-9 & 4/10) and Flexitour with credit hours with limitations to ensure build operations and equipment provisioning are staffed during each work week. Maxiflex will not be offered to these employees.
3. Engineering division L2/L3 Employees in UNS positions will be offered staggered work schedules and the following AWS options: Compressed Work Schedules (5-4/9 & 4/10) and Flexitour with credit hours with limitations to ensure adequate coverage during core business hours. Maxiflex will not be offered to these employees.

Section 4

Approval of a New or Modified AWS

Consistent with the provisions of Article 23, subsection 6C, requests for a specific AWS or staggered work schedules may be denied if the requested schedule would result in any of the situations described in subsections 4A – E, below (which are not all inclusive):

A. Diminished level of service (e.g. reduction in level of telephone service, reduction in ability to respond timely to system outages or customer/end-user demand for system availability insufficient number of employees with necessary skills available to provide systems support).

B. Insufficient coverage (e.g., insufficient number of employees to timely assist taxpayers/internal customers or inability to fulfill day specific duties).

C. Increased cost (e.g., increased overtime or night differential, additional facilities costs such as lighting, HVAC, and security).

D. Systems (e.g., inability to maintain system availability in accordance with Service Level Agreements and Memorandums of Understanding, and providing systems support for extended service hours).

E. Seating Availability: See Article 23, subsection 6C4.

Alternate Work Schedules for Taxpayer Advocate Service (TAS) Employees

Section 1

Coverage

This document provides Alternate Work Schedule (AWS) and staggered work schedule options available for TAS employees..

Section 2

A. General Provisions

1. All TAS employees not specifically identified in subsection 2B and 2C, below, may apply for staggered work schedules and the following AWS options: Compressed work schedules (5/4-9 & 4/10) and Flexible Work Schedules (Flexitour with credit hours and Maxiflex).
2. In addition to the options offered in subsection 2A1 of this Exhibit, Analysts, Revenue Agent Technical Advisors, Revenue Officer Technical Advisors, Campus Technical Advisors and Case Advocates in Local Taxpayer Advocate (LTA) offices with more than one group may apply for Gliding Flexible Work Schedules

B. Local Taxpayer Advocate (LTA) Offices

1. In offices with more than one (1) Intake Advocate:
   (a) Intake Advocates on Maxiflex, 5/4-9, or 4/10 may not have the same regular day off (RDO) as another Intake Advocate in the same office.
   (b) Intake Advocates and support staff may not have more than one RDO per week.
2. In offices with one (1) or no Intake Advocates:
   (a) Intake Advocates and support staff will be offered Flexitour with credit hours and 5/4-9 CWS.
   (b) Intake Advocates and support staff may not have the same RDO.
3. In offices with five (5) or fewer employees:
   (a) No two employees may have the same RDO.
   (b) Employees may not have more than one RDO in a work week.
4. In offices with more than five (5) employees in a respective work group:
   (a) Up to 25% of the employees will generally be permitted the same RDO for Tuesday through Friday.
   (b) Up to 20% of the employees will be permitted the same RDO for Monday.
5. In cases where the RDO percentage is currently more than the maximums in subsection 2B4, above, employees may retain their current RDO until they request a change consistent with the provisions of Article 23 and this Exhibit, or leave their position. Once vacated, the excess RDO will not be available to other employees unless the RDO percentage has dropped below the maximum.

C. All Other TAS Functions including Area Offices, Headquarters Operations, Internal Technical Advisor Program (ITAP), Centralized Case Intake (CCI), and Systemic Advocacy (SA)

1. ITAP and SA workgroups will be defined by position/occupation (e.g., Revenue Agent Technical Advisors, Revenue Officer Technical Advisors, Account Technical Advisors, and Systemic Advocacy Analysts).
2. In offices where there are five (5) or fewer employees in a respective work group, no two (2) employees may have the same RDO.
3. In offices with more than five (5) employees in a respective work group, up to 25% of the employees will generally be permitted the same RDO for Monday through Friday.
4. In cases where the RDO percentage is currently more than the maximum in subsection 2C3, above, employees may retain their current RDO until they request a change consistent with the provisions of Article 23 and this Exhibit, or leave their position. Once vacated, the excess RDO will not be available to other employees unless the RDO percentage has dropped below the maximum.

5. Support staff may not have more than one (1) RDO per week.
6. Work groups for Intake Advocates in the CCI organization will be defined by occupation by CCI site location. Up to 15% of the Intake Advocates in each of these work groups will generally be permitted the same RDO for Monday through Friday, and Sections 2.C.1-4 shall not apply for this work group. Solicitation for AWS elections will take place twice per year in the CCI organization as follows:
   (a) October of each year for AWS/CWS changes effective the first full pay period in January of that year.
   (b) April of each year for AWS/CWS changes effective the first full pay period in July of that year.
7. In cases where the RDO percentage is currently more than the maximum in subsection 2C6, above, employees may retain their current RDO until they request a change consistent with the provisions of Article 23 and this Exhibit, or leave their position. Once vacated, the excess RDO will not be available to other employees unless the RDO percentage has dropped below the maximum.

Section 3

Work Schedule Requirements

A. FWS core hours are 9:30 AM to 2:30 PM.

B. FWS flexible time band is from 6:00 AM to 8:30 PM with start times in 15 minute increments.

C. Credit hours are worked within the flexible time band consistent with Article 23, subsection 5A.

D. Employees covered by this Exhibit may request AWS by submitting an application using Exhibit 23-6. Applications will be considered for vacant and available AWS on an ongoing basis consistent with Article 23, subsection 6C.

Section 4

Review of Available CWS and Maxiflex RDOs

A. Once per year, on or about October 1, the Employer will apply the percentages in subsections 2B4 and 2C3 to the onboard staffing in each office.

B. If the calculation in subsection 4A, above, identifies that the RDO percentages are more than the maximums in subsections 2B4 and 2C3, above, employees may be removed from their RDO using the following process:
   1. The Employer will solicit for volunteers from among equally qualified employees on that RDO to move to another open and available RDO.
   2. If an insufficient number of qualified employees volunteer to change RDOs, the least senior qualified employees will be selected in IRS EOD order. In the case of ties, SCD will be used as the next tie breaker followed by a comparison of the last four (4) digits of the tied employee's social security numbers. In odd numbered years, employees with the lowest number will be selected. The opposite will hold true in even numbered years.

Section 5

Approval of a New or Modified AWS

Consistent with the provisions of Article 23, subsection 6C, a request for a specific AWS or staggered work schedule may be denied if the requested schedule would result in any of the situations described in subsections 5A – E below (which are not all inclusive):

A. Diminished Level of Service (e.g., insufficient number of employees to timely assist internal and external customers, schedule which conflicts with a critical job requirement tied to a specific day).

B. Insufficient Coverage (e.g., insufficient number of employees to timely assist internal and external customers, schedule which conflicts with a critical job requirement tied to a specific day).

C. Increased cost (e.g., increased overtime or night differential, additional facilities costs such as lighting, HVAC, and security).

D. Systems (e.g., systems necessary for employees to perform their work such as IDRS, TAMIS, SAMS are not available).

E. Seating Availability: See Article 23, subsection 6C4.

Glossary of Terms

Term	Definition
4/10	"4/10" is a compressed work schedule that includes four (4) workdays of ten (10) hours each in each administrative workweek of the biweekly pay period.
5/4-9	"5/4-9" is a compressed work schedule that includes eight (8) workdays of nine (9) hours each, one (1) workday of eight (8) hours and one (1) non-work day within the biweekly pay period.
Administrative Workweek	The week beginning at 12:01 A.M. Sunday and ending at 12:00 midnight Saturday.
Alternative Work Schedules (AWS)	Work schedules that provide an alternative to the traditional eight (8) hour day, forty (40) hour workweek, which include flexible work schedules and compressed work schedules.
Basic Work Requirement	The number of hours, excluding overtime hours, which an employee is required to work or is required to account for by leave or otherwise.
Compressed Work Schedule (CWS)	A fixed work schedule where a full-time employee completes the biweekly basic work requirement in less than ten (10) workdays. The schedules available under Article 23 are 5/4-9 and 4/10. In the case of a part-time employee, the biweekly basic work requirement is completed in less than ten (10) workdays and may require the employee to work more than eight (8) hours in a day.
Core Hours	The hours within the tour of duty that an employee on a flexible work schedule is required to work or to account for by charging leave, or otherwise. The time periods during the workday, workweek, or pay period that are within the tour of duty during which an employee covered by a flexible work schedule is required by this agreement to be present for work or account for by leave or otherwise.
Credit Hours	The time under a flexible work schedule that an employee, with supervisory approval, elects to earn in excess of his or her basic work requirement to vary the length of a workday or workweek.
Flexible Time Bands	The range of time within which an employee under a flexible work schedule, must choose his or her start and stop times and earn credit hours consistent with the duties and requirements of the position.
Flexible Work Schedule (FWS)	A work schedule that allows an employee to select a tour of duty within established limits. An employee may select from available start and stop times within designated flexible time bands. The schedules available under Article 23 are Flexitour with credit hours, Gliding, and Maxiflex.
Flexitour with Credit Hours	A type of flexible work schedule where an employee has a start time within flexible time bands set by the agency and has a basic work requirement of eight (8) hours a day and forty (40) hours a week. Once selected, the hours are fixed until the agency provides an opportunity to select different start and stop times. Employees may earn and use credit hours in accordance with Article 23, subsection 5A.
Gliding Flexible Work Schedule	A type of flexible work schedule in which a full-time employee has a basic work requirement of eight (8) hours a day, forty (40) hours a week, may have different start and stop time each day, and may change start and stop times daily within the established flexible time band. Employees may earn and use credit hours in accordance with Article 23, subsection 5A.
Maxiflex Flexible Work Schedule	A type of flexible work schedule that contains core hours on at least eight (8) of the ten (10) workdays per pay period and in which a full-time employee has a basic work requirement of eighty (80) hours. An employee may vary the number of hours worked on a given workday or workweek provided he/she has accounted for the required core hours on the core workdays. There may be up to two (2) non-core days per pay period where employees do not need to be present during core hours. Employees may fulfill their basic work requirement by working just core days or a combination of core and non-core days. Employees may earn and use credit hours in accordance with Article 23. Once selected and approved, an employee's start and stop times will continue until changed consistent with Article 23, Section 6.
Staggered Work Schedule	A work schedule that allows a full-time employee assigned to a straight eight (8) work schedule with a basic work requirement of eight (8) hours a day, five (5) days (40 hours) a week, and eighty (80) hours a pay period to have different pre-set start times each day. Once selected and approved an employee's start and stop times will continue until changed consistent with Article 23, Section 6. Credit hours are not available.
Tour of Duty (TOD)	The hours during the day, and the days of the week, that constitutes an employee's regular work schedule.

Alternative Work Schedule & Staggered Work Schedule Request

Type of request ☐ New ☐ Change ☐ Cancellation	Employee name			SEID
Position title	Series	Grade	Organization/Function	

Part I - Type of Work Schedule Requested *(check all that apply)*

☐ 1. Flexitour with credit hours ☐ 2. Maxiflex ☐ 3. 5/4-9 ☐ 4. 4/10 ☐ 5. Staggered Work Schedule

☐ 6. Gliding *(If eligible for this option, enter the applicable core hours for your shift (e.g., day shift core hours are 9:30 AM to 2:30 PM))*

Part II - Daily Work Hours Requested *(see instructions)*

First choice work schedule requested	**First Choice**						
	Monday	**Tuesday**	**Wednesday**	**Thursday**	**Friday**	**Saturday**	**Sunday**
Week 1 - Tour of Duty							
Week 1 - Number of hours							
Week 2 - Tour of Duty							
Week 2 - Number of hours							
Second choice work schedule requested	**Second Choice**						
	Monday	**Tuesday**	**Wednesday**	**Thursday**	**Friday**	**Saturday**	**Sunday**
Week 1 - Tour of Duty							
Week 1 - Number of hours							
Week 2 - Tour of Duty							
Week 2 - Number of hours							
Third choice work schedule requested	**Third Choice**						
	Monday	**Tuesday**	**Wednesday**	**Thursday**	**Friday**	**Saturday**	**Sunday**
Week 1 - Tour of Duty							
Week 1 - Number of hours							
Week 2 - Tour of Duty							
Week 2 - Number of hours							
Fourth choice work schedule requested	**Fourth Choice**						
	Monday	**Tuesday**	**Wednesday**	**Thursday**	**Friday**	**Saturday**	**Sunday**
Week 1 - Tour of Duty							
Week 1 - Number of hours							
Week 2 - Tour of Duty							
Week 2 - Number of hours							

Employee signature	Date submitted

Part III - Approval *(section completed by manager)*

Manager name	Date received by manager
☐ Approved - choice number	☐ Disapproved
Manager signature	Date signed
Pay period effective date	Pay period ending date (only required if this is a temporary change)

Form **10911** (Rev. 5-2012) Catalog Number 24037T publish.no.irs.gov Department of the Treasury - **Internal Revenue Service**

Instructions for Form 10911, Alternative Work Schedule & Staggered Work Schedule Request

Part I - Type of Work Schedule Requested ***(section completed by employee)***

Place an "X" in the box by the options you are requesting. Refer to Article 23 and/or the exhibit applicable to your organization to determine which options are available for you.

Part II - Daily Work Hours Requested ***(section completed by employee)***

General: You may submit multiple choices in priority order.

Work Schedule Requested: For each of your choices (first, second, etc.) and in the space provided below, write in the work schedule you are requesting for that choice, e.g., First choice work schedule requested: Flexitour with credit hours.

Tour of Duty ***(TOD)***: The requested start and stop times each workday.

- **Flexitour with Credit Hours:** Insert the requested start and stop time *(8 work hours plus lunch)* for the 10 workdays in a biweekly pay period. The start and stop times must be the same for all 10 workdays in a biweekly pay period.
- **Gliding:** Insert the requested start and stop time of the applicable core hours for your shift *(e.g., day shift core hours are 9:30 AM to 2:30 PM)*.
- **Maxiflex:** Insert the requested start and stop time for each workday you plan to work. Your tour of duty must include the core hours on at least 8 workdays. You do not need to include core hours on your requested non-core days.
- **5/4-9:** Insert the requested start and stop time for the eight days you want to work 9 hours, the one day you want to work 8 hours, and "RDO" on your one "regular day off."
- **4/10:** Insert the requested start and stop time for the eight days you want to work 10 hours and "RDO" on your one "regular day off" each week.
- **Staggered Work Schedule:** Insert the requested start and stop time for all 10 workdays in a biweekly pay period. You may select different pre-set start times each day.

Number of Hours: The number of hours you will work each day.

- **Flexitour with Credit Hours:** Insert 8 hours each workday.
- **Gliding:** Insert 8 hours each workday.
- **Maxiflex:** Insert the requested number of hours you plan to work each day *(up to 10 hours each day and 80 hours in a pay period)*.
- **5/4-9:** Insert a 9 on the eight days you are requesting to work 9 hours, an 8 on the one day you work 8 hours, and "RDO" on your one "regular day off."
- **4/10:** Insert a 10 on the eight days you work 10 hours and "RDO" on your one "regular day off" each week.
- **Staggered Work Schedule:** Insert 8 hours each workday.

Sign, date, and submit this completed form to your manager.

Part III - Approval ***(section completed by manager)***

Fill in your name and the date you received the request.

If you are approving one of the choices on the request, place an "X" in the box by "Approved" and fill in the choice number of the choice you are approving.

If you are not approving any of the choices on the request, place an "X" in the box by "Disapproved."

Sign and date the request. If approving/disapproving electronically, email a signed copy to the employee and retain a copy for your records. If approving/disapproving a hard copy, make a copy of the signed request and give it to the employee. Keep the original for your records.

Form **10911** (Rev. 5-2012) Catalog Number 24037T publish.no.irs.gov Department of the Treasury - Internal Revenue Service

Request to Earn and Use Religious Compensatory Time (RCT)

The use of this Form is OPTIONAL. You may use this form if your personal religious beliefs require the abstention from work during certain periods of time and you are requesting to earn and use Religious Compensatory Time (RCT) rather than take leave to attend the observance.

Instructions: Submit this request form to your manager at least 15 calendar days prior to the religious observance. You may earn and use RCT in 15 minute increments.
Section A: Identify the period of time you are requesting to be absent.
Section B: Complete if you are requesting to work and earn RCT hours prior to attending a religious observance.
Section C: Complete if you are requesting to work and earn RCT hours after a religious observance *(i.e., receive an advance of RCT). (Complete both Sections B and C if you are requesting to earn RCT both before and after a religious observance.)*

Employee Name	SEID	Position title, series, grade

My current accumulated *(earned and not used)* RCT balance is _____ Hour(s) _____ Minutes as of pay period _____
My current advanced *(used and not repaid)* RCT balance is _____ Hour(s) _____ Minutes as of pay period _____

Provide the name and/or description of the specific religious observances that require you abstain from work during the periods of time listed below in Section A

Section A – Dates Requesting to be Absent from Work for a Religious Observance *(If you currently have accrued RCT that will satisfy the period of abstention from work, you need not fill out Sections B or C)*

My personal religious beliefs require me to abstain from work during the periods of time listed below.

Date(s)	Number of Hours/ Minutes	Time From	Time To
Total Hours			

Employee signature	Date

☐ Approved ☐ Disapproved

If disapproved, reason for disapproval

Manager name	Manager signature	Date

RCT Earning and Repayment Plans Section

Section B – Dates Requesting to Earn RCT PRIOR to a Religious Observance(s)

In exchange for the RCT hours I will be absent from work listed in Section A, I propose to work the following schedule **before** the religious observance.

Date(s) requesting to earn and accumulate RCT hours for future absences for religious observances	Number of Hours/ Minutes	Time From	Time To
Total Hours			

I understand that I may only accumulate up to 80 hours of RCT for anticipated absences from work for religious observances that are planned within 13 pay periods of earning RCT. My total hours of accumulated RCT may not exceed 80 hours unless special circumstances are present. Employee initials

Section C – Advanced RCT Repayment Plan – Dates Requesting to Earn RCT AFTER a Religious Observance(s)

In exchange for the RCT hours that I will be absent from work listed in Section A, I propose to work the following schedule **after** the religious observance.

Date(s) requesting to earn RCT and repay absences for prior religious observances	Number of Hours/ Minutes	Time From	Time To
Total Hours			

I understand that RCT hours advanced to me and used prior to earning the hours must be paid back within 13 pay periods after use. If the advanced RCT hours are not repaid within 13 pay periods, the time outstanding will be charged in the following order, as applicable: annual leave, credit hours, compensatory time off in lieu of overtime, compensatory time off for travel, or time off awards. If there is a remaining negative balance, the outstanding time will be converted to Leave Without Pay (LWOP), resulting in a debt. Employee initials _____

Employee signature	Date

☐ Approved ☐ Disapproved

If disapproved, reason for disapproval

Manager name	Manager signature	Date

Manager Instructions

1. Maintain a copy of this form in the employee's designated file in accordance with IRM 6.630.1.27.1, Time and Attendance Records - Retention and Storage.
2. In the event that an adjustment to the dates and times of planned additional work hours is required, due to unforeseen circumstances, the employee must submit for approval a revised schedule to reflect those changes. Under no circumstance will the repayment plan be extended beyond 13 pay periods.
3. If the employee does not repay the RCT within 13 pay periods you should inform the employee that the RCT that was not paid back will be charged in the following order, as applicable: annual leave, credit hours, compensatory time off in lieu of overtime, compensatory time off for travel, or time off awards. If there is a remaining negative balance, the outstanding time will be converted to Leave Without Pay (LWOP), resulting in a debt.
4. Employees must repay advanced RCT before the Employer will approve any voluntary requests to earn overtime, compensatory time, or credit hours.

Notice of AWOL Charge(s)

Name	Date

This is to notify you that Absent Without Leave (AWOL) is being charged for the following date(s) and for the following reason(s)

Date of AWOL charge(s)

Reason for AWOL charge(s)

- ☐ Tardiness *(specify times)* _____
- ☐ Failure to provide appropriate notice of your absence, as prescribed in Article 34, Section 2
- ☐ Other *(specify)*

Supervisor's name	Date

A copy of this notice will be placed in your **Drop file**. At your election, you may share a copy of this notice with your NTEU representative.

Form **15233** (12-2019) Catalog Number 73532R publish.no.irs.gov Department of the Treasury - **Internal Revenue Service**

Family and Medical Leave Act (FMLA)
Basic Family and Medical Leave

(See Exhibit 34-1 for Sick Leave for General Family Care and Care for a Family Member with a Serious Health Condition)

	Family & Medical Leave (FMLA) Summary of 5 CFR 630 Subpart L 12-week Entitlement
Generally	Provides 12 administrative workweeks of unpaid leave in the event an employee or a covered family member has a serious health condition, or for an employee to care for a child following birth, adoption, or foster care.
Description	Permits employees to use: • 12 administrative workweeks (480 hours for full-time employees) of unpaid leave (LWOP) during any 12-month period to take care of specified family and medical needs. • These 12 workweeks do not include holidays and non-workdays. • Part-time employees are eligible for a pro-rated amount of FMLA leave. For part-time employees, the amount of FMLA leave granted may not exceed an amount equal to 12 times the average number of hours in his or her scheduled tour of duty each week. (e.g., an employee who works 20 hours a week may not be granted more than a maximum of 240 hours. 20/hr. week X 12 = 240 total)
Any 12-Month Period	The 12-month period for this type of FMLA leave begins on the date an employee first takes leave for family or medical needs and continues for 12 months. An employee is not entitled to 12 additional weeks of leave until the previous 12-month period ends and an event or situation occurs that entitles the employee to another period of leave for family or medical needs. (This may include a continuation of a previous situation or circumstance.) For leave taken following the birth of a child or for adoption or foster care, the entitlement to leave expires 12 months after the date of the birth of the child or placement of the child by adoption or foster care. Leave taken may begin prior to or on the actual date of birth or the placement for adoption or foster care, and the 12-month period begins on that date.
Who is Eligible?	• Any employee covered by the Federal Leave system who has completed 12 consecutive or nonconsecutive months of Federal service. • Employees serving under temporary appointments with a time limitation of one (1) year or less and intermittent employees are excluded.
Reason for Use	Enables employees to use LWOP for: (1) the birth of a child and care of the newborn; (2) the placement of a child with the employee for adoption or foster care; (3) the care of a spouse, child, or parent with a serious health condition; (4) a serious health condition of the employee that makes him/her unable to perform any one or more of the essential duties of his/her position. Expanded Family/Medical Leave An employee may be granted up to 24 hours of LWOP each year for: (1) School and Early Childhood Educational Activities: (a) parent-teacher conferences or meetings with child-care providers; (b) new school or child-care facility interviews; or (c) volunteer activities supporting the child's educational advancement. (2) Routine Family Medical Purposes: allowing parents to accompany children to routine medical, dental or optical appointments.

	Family & Medical Leave (FMLA) Summary of 5 CFR 630 Subpart L 12-week Entitlement
Definitions	**Family Member:** **Spouse**: A partner in any legally recognized marriage, regardless of the employee's state of residency. Also, includes common law marriages in States where they are recognized. This definition does not include unmarried domestic partners of the same or opposite sex or unrecognized common law relationships. **Son/Daughter**: a biological, adopted or foster child; a stepchild; a legal ward; or a child of a person standing in loco parentis who is under 18 years of age or 18 years or older and incapable of self-care because of mental or physical disability **Parent**: the biological, adoptive, step, foster parent or an individual who stands or stood in loco parentis to an employee when the employee was a child. This term does not include parents-in-law. ***In Loco Parentis***: individual who has day to day responsibility for the care and financial support of a child or, in the case of an employee, who had such responsibility for the employee when the employee was a child. A biological or legal relationship is not necessary. **Serious Health Condition**: An illness, injury, impairment, or physical or mental condition that involves – (1) **Hospital Care**: Inpatient care (overnight stay) in a hospital, hospice, or other residential medical care facility, including any period of incapacity or subsequent treatment in connection with such inpatient care; or (2) **Absence Plus Treatment**: A period of incapacity of more than 3 consecutive calendar days (including any subsequent treatment or period of incapacity relating to the same condition), that also involves: a) Treatment two (2) or more times by a health care provider; or b) Treatment by a health care provider on at least one occasion which results in a regimen of continuing treatment (e.g., a course of prescription medication or therapy) under the supervision of the health care provider; or (3) **Pregnancy**: Any period of incapacity due to pregnancy, childbirth, or for prenatal care; or (4) **Chronic Conditions Requiring Treatments**: Any period of incapacity or treatment for such incapacity due to a chronic serious health condition which (1) requires periodic visits for treatment by a health care provider, (2) continues over an extended period of time (including recurring episodes of a single underlying condition); and (3) may cause episodic rather than a continuing period of incapacity (e.g., asthma, diabetes, epilepsy, etc.); or (5) **Permanent/Long-Term Conditions Requiring Supervision**: A period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective. The employee or family member must be under the continuing supervision of, but not need to be receiving active treatment by, a health care provider (e.g., Alzheimer's, a severe stroke, or the terminal stages of a disease); or (6) **Multiple Treatment (Non-Chronic Conditions)**: Any period of absence to receive multiple treatments (including any period of recovery therefrom) by a health care provider, either for restorative surgery after an accident or other injury, or for a condition that would likely result in a period of incapacity of more than 3 consecutive calendar days in the absence of medical intervention or treatment, (e.g., chemotherapy/radiation for cancer, physical therapy for severe arthritis, and dialysis for kidney disease). **Treatment**: Includes examinations to determine if a serious health condition exists and evaluations of the condition. A regimen of continuing treatment includes prescription medication, antibiotic, or therapy requiring special equipment to resolve or alleviate the health condition. **Exclusions**: Serious health condition does not include: (1) Routine physical examinations, eye examinations, or dental examinations.

	Family & Medical Leave (FMLA) Summary of 5 CFR 630 Subpart L 12-week Entitlement
	(2) A regimen of continuing treatment that includes the taking of over-the counter medications (i.e., aspirin, antihistamines, or salves); bed rest, drinking fluids, exercise, and other similar activities that can be initiated without a visit to the health care provider; (3) A condition for which cosmetic treatments are administered, unless inpatient hospital care is required or unless complications develop; (4) An absence because of an employee's use of an illegal substance unless employee is receiving treatment for substance abuse by a health care provider. (5) Unless complications arise, the common cold, flu, earaches, upset stomach, minor ulcers, headaches (other than migraines), routine dental or orthodontia problems, and periodontal disease (6) Allergies, restorative dental or plastic surgery after an injury, removal of cancerous growth, or mental illness resulting from stress, unless such conditions require inpatient care or continuing treatment by a health care provider
Requirements	(1) Must be invoked by the employee, in written, oral, or electronic format to the immediate supervisor that he/she intends to take FMLA leave. FMLA leave may also be invoked by the employee's representative if the employee is incapacitated. (2) An employee may not retroactively invoke his or her entitlement to FMLA leave unless the employee and his or her personal representative are physically or mentally incapable of invoking FMLA leave during the entire period for which the employee is absent from work. Employees who meet this criterion must invoke their entitlement to FMLA leave within two (2) workdays after returning to work. In such cases, the incapacity of the employee must be documented by a written medical certification from a health care provider. In addition, the employee must provide documentation acceptable to the Employer explaining the inability of the personal representative to contact the Employers and invoke the employee's entitlement to FMLA leave during the entire period in which the employee was absent from work for an FMLA-qualifying purpose. (3) Where the need for leave is foreseeable, the employee must provide advance notice at least 30 days before the date leave is to begin. If the need for leave is not foreseeable, the employee must provide notice within a reasonable period of time appropriate to the circumstances involved. Additionally, if the leave is foreseeable or routine based on planned medical treatment (e.g., physical therapy, allergy shots, etc.), the employee shall consult with his or her supervisor and make a reasonable effort to schedule the medical treatment so as not to disrupt unduly Agency operations. The Employer may, for justifiable cause, request the employee to schedule or reschedule the medical treatment if the health care provider offers services at a time more convenient to the Employer, subject to the approval of the health care provider. (4) Submission of medical certification within 15 calendar days of the Employer's request where leave is requested to care for a family member with a serious health condition or is due to a serious health condition of the employee which makes him or her unable to perform one or more of the essential duties of his or her position. If it is not practicable under the circumstances to provide the requested medical certification within 15 calendar days, despite the employee's diligent, good faith efforts, the employee must submit the medical certification within a reasonable period of time under the circumstances involved, but no later than 30 calendar days after the date the Employer requested the medical certification. (5) If leave is foreseeable based on an expected birth or placement for adoption or foster care, the employee shall provide notice of his or her intention to take leave not less than 30 calendar days before the date the leave is to begin. If the date of birth or placement requires leave to begin with 30 calendar days, the employee shall provide such notice as is practicable.

	Family & Medical Leave (FMLA) Summary of 5 CFR 630 Subpart L 12-week Entitlement
	(6) In the case of intermittent leave for planned medical treatment, the medical certification must include the dates (actual or estimates) on which such treatment is expected to be given, the duration of such treatment, and the period of recovery, if any, or specify that the serious health condition is a chronic or continuing condition with an unknown duration and whether the employee is presently incapacitated and the likely duration and frequency of episodes of incapacity. Leave taken to care for a child following birth or following the placement of a child through adoption or foster care may not be taken intermittently unless the employee and the Employer agree and shall be approved to the extent permitted by FMLA law and related programs. (7) When the employee requests basic FMLA leave, the Employer will provide the employee with either Form WH-380-E (Certification of Health Care Provider for Employee's Serious Health Condition) or Form WH-380-F (Certification of Health Care Provider for Family member's Serious Health Condition); and Form 9611 (Application for Leave Under the Family and Medical Leave Act). While the employee is not required to use these Forms, the employee is still responsible for submitting the required, complete medical certification. If the employee elects to submit his or her medical certificate directly to the IRS Health Services Contractor (e.g., Federal Occupational Health (FOH), the employee must attach to the certificate Form 14256 (Federal Occupational Health Case Transmittal) for processing purposes. The Employer will also provide the employee with IRS Document 12987 (Privacy Act Notice to Patients), and IRS Document 12986 (Nondisclosure of GINA Protected Information). (8) If, after the leave commences, the employee fails to provide the requested medical certification, the Employer will either retroactively charge the employee as absent without leave (AWOL) or allow the employee to request that the provisional leave be charged as leave without pay (LWOP) or charged as annual and/or sick leave.
Features and Limitations	• May not be denied if request meets the criteria of the Program; • Applies to male and female employees; • Is in addition to other types of leave; • When medically necessary, may be taken intermittently or under a work schedule reduced by the number of hours of FMLA leave; • An employee who has been approved for FMLA may elect to substitute the following paid leave for any or all of the period of unpaid leave: 1. Accrued or accumulated annual and/or sick leave consistent with laws and Government-wide regulations governing the granting and use of annual or sick leave. 2. Advanced annual and/or advanced sick leave granted under Articles 32 and 34. 3. Leave made available under the Leave Transfer and Leave Bank programs consistent with Article 31. 4. Paid parental leave consistent with laws and Government-wide regulations governing the granting and use of paid parental leave. • An employee may not retroactively substitute paid leave for unpaid FMLA family leave already taken, except for paid parental leave when incapacitated; • Upon return from leave, employees are entitled to the same or equivalent position and benefits, pay, status, and other conditions of employment; • If on LWOP, an employee is entitled to maintain health benefits as long as the employee has made arrangements to pay the employees' share of costs on a current basis or upon return to pay and duty status;

	Family & Medical Leave (FMLA) Summary of 5 CFR 630 Subpart L 12-week Entitlement
	• May be used in conjunction with other leave programs, i.e., voluntary leave transfer program; and • The employee may take only the amount of FMLA leave that is necessary to manage the circumstances that prompted the need for the request
Procedures for Applying	• Apply to immediate supervisor no less than 30 days before leave is to begin, if the need for leave is foreseeable, or within a reasonable period of time appropriate to the circumstances involved, if the need for leave is not foreseeable. Employees may elect to submit the required medical certification either directly to their supervisors (or higher level supervisors such as Operations or Territory manger), or directly to the IRS approved Health Services Contractor. • The employee may use Form WH-380-E (Certification of Health Care Provider for Employee's Serious Health Condition) or Form WH-380-F (Certification of Health Care Provider for Family member's Serious Health Condition) or use any other format to submit the medical certification. If the employee elects to submit his or her medical certificate directly to the IRS approved Health Services Contractor, the employee must attach to the certificate Form 14256 for processing purposes.
Who Approves?	Immediate supervisor

Family and Medical Leave Act (FMLA) Military Family Leave

	Family & Medical Leave (FMLA) Military Family Leave Summary of 5 CFR Part 630, Subpart L 26-week Entitlement
Generally	Section 585(b) of the National Defense Authorization Act for Fiscal year 2008 amended the Family and Medical Leave Act (FMLA) to provide twenty-six (26) administrative workweeks of military family leave entitlements to care for a servicemember with a serious illness or injury incurred in the line of duty.
Description	Permits employees to use: • 26 administrative workweeks (1,040 hours for full-time employees) of unpaid (LWOP) FMLA military family leave during a single 12-month period for family members to provide care for a covered servicemember undergoing medical treatment, recuperation or therapy for a serious injury or illness. • Part-time employees are eligible for a pro-rated amount of FMLA military family leave. For part time employees, the amount of this leave granted may not exceed an amount equal to 26 times the average number of hours in his or her scheduled tour of duty each week. (e.g., an employee who works 20 hours a week may use a maximum of 520 hours. 20/hr. week X 26 = 520 total)
Application of the Single 12-month Period	The "single 12-month period" for FMLA military family leave begins on the first day the employee takes FMLA leave to care for a covered servicemember and ends 12 months after that date. Any leave under the regular 12-week FMLA entitlement used outside of this single 12-month period for FMLA military family leave does not count against the 26-week entitlement for FMLA military family leave. Examples: (1) If an employee who invokes 26 weeks of FMLA military family leave during a single 12-month period does not use any regular FMLA leave during that same period, the employee is still eligible to use up to 12 weeks of regular FMLA leave immediately following the single 12-month period used for FMLA military family leave. (2) If an employee invokes 26 weeks of FMLA military family leave and then four weeks into the single 12-month period, invokes entitlement to 12 weeks of regular FMLA for maternity reasons, the employee is entitled to a maximum of 26 weeks of both types of FMLA leave within the "single 12-month period." The 12 weeks used under the regular FMLA is subtracted from the combined entitlement to 26 weeks, leaving the employee with a total of 14 weeks of FMLA military family leave to care for the covered servicemember during the single 12-month period. (3) If an employee exhausts 12 weeks of regular FMLA leave, then invokes entitlement to 26 weeks of FMLA military family leave to care for a covered servicemember, the time period during which the employee used regular FMLA leave does not count toward the 26-week entitlement for FMLA military family leave during military family leave single 12-month period. The employee, under these circumstances, would be entitled up to a maximum 38 weeks of FMLA leave over an extended period, not to exceed the period 12 months from the first date he or she invoked the 26-week entitlement for FMLA military family leave.
Who is Eligible	• Any employee who (1) is the spouse, son, daughter, parent, or next of kin (defined as the nearest blood relative) of a covered servicemember with a serious injury or illness; (2) is covered by the Federal Leave system; and (3) has completed 12 consecutive or nonconsecutive months of Federal service. • Employees serving under temporary appointments with a time limitation of one (1) year or less and intermittent employees are excluded.

	Family & Medical Leave (FMLA) Military Family Leave Summary of 5 CFR Part 630, Subpart L 26-week Entitlement
Reason for Use	Enables employees to use LWOP to provide care for a covered servicemember with a serious illness or injury incurred in the line of duty while on active duty in the Armed Forces
Definitions	**Covered servicemember:** (1) a member of the Armed Forces (including a member of the National Guard or Reserves) who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness; or (2) a veteran who is undergoing medical treatment, recuperation, or therapy, for a serious injury or illness and who was a member of the Armed Forces (including a member of the National Guard or Reserves) at any time during the period of 5 years preceding the date on which the veteran undergoes that medical treatment, recuperation, or therapy. **Covered active duty:** (1) in the case of a member of a regular component of the Armed Forces, duty during the deployment of the member with Armed Forces to a foreign country; and (2) in the case of a member of a reserve component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country under a call or order to active duty under a provision of law referred to in 10 USC 101(a)(13)(B) of title 10, of the United States Code. **Serious injury or illness:** (1) in the case of a member of the Armed Forces (including a member of the National Guard or Reserves), means an injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces (or existed before the beginning of the member's active duty and was aggravated by service in the line of duty on active duty in the Armed Forces) and that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating; and (2) in the case of a veteran who was a member of the Armed Forces (including a member of the National Guard or Reserves), at any time during the specified 5 year period means a serious injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces (or existed before the beginning of the member's active duty and was aggravated by service in the line of duty on active duty in the Armed Forces) and that manifested itself before or after the member became a veteran. **Single 12-month period:** The period beginning on the first day the employee takes FMLA military family leave to care for a covered servicemember with a serious injury or illness and ending 12 months after that date. **Son or daughter of a covered servicemember:** The covered service member's biological, adoptive, step, foster, legal ward, or a child for whom the covered servicemember stood in loco parentis, and who is of any age. **Spouse:** A partner in any legally recognized marriage, regardless of the employee's state of residency. Also, includes common law marriages in States where they are recognized. This definition does not include unmarried domestic partners of the same or opposite sex or unrecognized common law relationships. **Veteran:** A person who, under 38 U.S.C. 101, served in the active military, naval, or air service, and who was discharged or released under conditions other than dishonorable.

	Family & Medical Leave **(FMLA) Military Family Leave Summary of 5 CFR Part 630, Subpart L** **26-week Entitlement**
Requirements	(1) Must be invoked by the employee, in written, oral, or electronic format to the immediate supervisor. (2) An employee may not retroactively invoke his or her entitlement to military FMLA leave unless the employee and his or her personal representative are physically or mentally incapable of invoking military FMLA leave during the entire period for which the employee is absent from work. Employees who meet this criterion must invoke their entitlement to military FMLA leave within two (2) workdays after returning to work. (3) Where the need for leave is foreseeable, the employee must provide advance notice at least 30 days before the date leave is to begin. If the need for leave is not foreseeable, the employee must provide notice within a reasonable period of time appropriate to the circumstances involved. Additionally, if the leave is foreseeable or routine based on planned medical treatment, the employee shall consult with his or her supervisor and make a reasonable effort to schedule medical treatment so as not to unduly disrupt the operations of the Employer. The Employer may, for justifiable cause, request the employee to reschedule the medical treatment if the health care provider offers services at a time more convenient to the Employer, subject to the approval of the health care provider. (4) Submission of medical certification within 15 calendar days of the Employer's request for the certification. If it is not practicable under the circumstances to provide the requested medical certification within 15 calendar days, despite the employee's diligent, good faith efforts, the employee must submit the medical certification within a reasonable period of time under the circumstances involved, but no later than 30 calendar days after the date the Employer requested the medical certification. (5) In the case of intermittent leave or reduced work schedules for planned medical treatment appointments for the covered servicemember, the medical certification must include a statement that there is a medical necessity for the covered servicemember to have such period care and an estimate of the treatment schedule of such appointments. If the intermittent leave or reduced work schedule is for other than planned medical treatment (e.g. episodic flare-ups of a medical condition), the medical certification must include a statement that there is a medical necessity for the servicemember to have such periodic care, which can include assisting in the service member's recovery, and an estimate of the frequency and duration of the periodic care. (6) When the employee requests military FMLA leave, the Employer will provide the employee with Form WH-385 (Certification for Serious Injury or Illness of Covered Servicemember for Military and Family Leave); and Form 9611 (Application for Leave Under the Family and Medical Leave Act). While the employee is not required to use these Forms, the employee is still responsible for submitting all required medical and other information. If the employer decides to submit the required medical certificate directly to the designated IRS Health Services Contractor, the employee must attach to the certificate Form 14256 for processing purposes. The Employer will also provide the employee with IRS Document 12987 (Privacy Act Notice to Patients), and IRS Document 12986 (Nondisclosure of GINA Protected Information). (7) If, after the leave commences, the employee fails to provide the requested medical certification, the Employer will either retroactively charge the employee as absent without leave (AWOL) or allow the employee to request that the provisional leave be charged as leave without pay (LWOP) or charged as annual or sick leave.

	Family & Medical Leave **(FMLA) Military Family Leave Summary of 5 CFR Part 630, Subpart L** **26-week Entitlement**
Medical Certification Requirements	When leave is requested to care for a covered service member with a serious injury or illness, the medical certification must include: 1. The name, address, and appropriate contact information of the health care provider providing the certification. The health care provider must be: a) a Department of Defense health care provider; b) a Department of Veterans Affairs health care provider; c) a Department of Defense TRICARE network authorized private health care provider; or d) a Department of Defense non-network TRICARE authorized private health care provider. 2. Whether the covered service member has incurred a serious injury or illness in the line of duty on active duty. 3. The approximate date on which the serious injury or illness commenced and its probably duration; 4. A statement or description of appropriate medical facts regarding the covered service member's health condition sufficient (a) to support the need for leave; (b) to show that the covered service member is medically unfit to perform the duties of his or her office, grade, rank or rating; and (c) to establish that the covered service member is in need of care (i.e. requires psychological conform and/or physical care; needs assistance for basic medical hygienic, nutritional, safety, or transportation needs or making arrangements to meet such needs); 5. A statement describing whether the need for care is for a single continuous period of time and an estimate as to the beginning and ending dates of this period of time. 6. If leave is requested on an intermittent or reduced schedule basis to care for a covered servicemember: a) for planed medical treatment appointments, the medical certification must describe whether there is a medical necessity for the service member to have such periodic care and an estimate of the treatment schedule of such appointments; or b) other than planned medical treatment (e.g. episodic flare-ups of a medical condition), the medical certification must describe whether there is a medical necessity for the service member to have such periodic care, which can include assisting in the service member's recovery, and an estimate of the frequency and duration of the periodic care
Features and Limitations	• May not be denied if request meets the criteria of the Program; • Applies to male and female employees; • Is in addition to other types of leave; • When medically necessary, may be taken intermittently or under a work schedule reduced by the number of hours of military FMLA leave; Similar to regular FMLA leave, military FMLA leave is unpaid leave for which the employee may substitute (1) any accumulated annual or sick leave consistent with laws and regulations governing the granting and use of annual and sick leave; (2) advanced annual and/or advanced sick leave granted under Articles 32 and 34; and (3) leave made available under the Leave Bank and Leave Transfer programs consistent with Article 31.

	Family & Medical Leave (FMLA) Military Family Leave Summary of 5 CFR Part 630, Subpart L 26-week Entitlement
	The normal leave year limitations on the use of sick leave to care for a family member do not apply. Normally an employee is limited to a maximum of 104 hours of sick leave for general family care or a maximum of 480 hours of sick leave to care for a family member with a serious health condition (maximum is 480 for all family related care). Under this military FMLA leave provision, the employee may substitute up to 26 weeks of any accrued sick leave or annual leave (1,040 hours) to care for a covered service member who has a serious injury or illness if all criteria are met; • The employee may not retroactively substitute paid leave for unpaid FMLA military family leave previously taken; • Upon return from leave, employees are entitled to the same or equivalent position and benefits, pay, status, and other conditions of employment; • If the employee is on LWOP, he or she may maintain health benefits as long as the employee arranges to pay his or her share of the cost on a current basis or when he or she returns to pay and duty status. • May be used in conjunction with other leave programs, i.e. voluntary leave transfer program. • The employee may take only the amount of military FMLA leave that is necessary to manage the circumstances that prompted the need for the request.
Procedures for Applying	Apply to the immediate supervisor no less than 30 days before leave is to begin, if the need for leave is foreseeable. If the need for leave is not foreseeable, then within a reasonable period of time appropriate to the circumstances involved. Employees may choose to provide the required medical certification either to their immediate supervisors (or higher-level supervisors), or directly to those medical professionals designated by the Employer. If the employee elects to submit his or her medical certificate directly to the designated IRS Health Services Contractor, the employee must attach to the certificate Form 14256 for processing purposes.
Who Approves?	Immediate supervisor

Family and Medical Leave Act (FMLA) Military-Related Qualifying Exigency Provision

	Family & Medical Leave (FMLA) Military Family Leave Summary of 5 CFR 630 Subpart L Qualifying Exigency Provision
Generally	The National Defense Authorization Act (NDAA) for FY 2010 extended the basic 12-week FMLA entitlement (covered in Exhibit 33-1) to provide 12 administrative work-weeks of unpaid leave for any "qualifying exigency" arising out of the fact that the employee's spouse, son, daughter, or parent is on covered active duty in the Armed Forces, or has been notified of an impending call or order to covered active duty in the Armed Forces.
Description	Permits employees to use: • 12 administrative workweeks (480 hours for full-time employees) of unpaid leave (LWOP) during any 12-month period for qualifying exigencies as described below. These 12 workweeks do not include holidays and non-workdays. • Part-time employees are eligible for a pro-rated amount of FMLA leave. For a part-time employee, the amount of FMLA leave granted may not exceed an amount equal to 12 times the average number of hours in his or her scheduled tour of duty each week (e.g., an employee who works 20 hours a week may not be granted more than a maximum of 240 hours. 20hr/week X 12 = 240 total).
Any 12- Month Period	The 12-month period for this type of FMLA leave begins on the date an employee first takes leave for reasons relating to a qualifying exigency and continues for 12 months. An employee is not entitled to 12 additional weeks of leave until the previous 12-month period ends and an event or situation occurs that entitles the employee to another period of leave due to a qualifying exigency. (This may include a continuation of a previous situation or circumstance.)
Who is Eligible?	• Any employee covered by the Federal Leave system who has completed 12 consecutive or nonconsecutive months of Federal service who has a qualifying exigency arising out of the fact that his or her spouse, son, daughter, or parent is on covered active duty in the Armed Forces or has been notified of an impending call or order to covered active duty in the Armed Forces. • Employees serving under temporary appointments with a time limitation of 1 year or less and intermittent employees are excluded.
Reason for Use	Permits employees to take LWOP to attend to certain obligations, referred to as "qualifying exigencies," when their spouse, son, daughter or parent is on covered active duty or has been notified of an impending call to covered active duty.
What are the Qualifying Exigencies?	The regulations provide for eight qualifying exigencies (see below for detailed information on each): (1) short-notice deployments; (2) military events and related activities; (3) childcare and school activities; (4) financial and legal arrangements; (5) counseling; (6) rest and recuperation; (7) post-deployment activities; (8) additional activities not encompassed in the other categories listed above when the agency and employee agree that the activity qualifies as an exigency and agree to the timing and duration of the leave.

	Family & Medical Leave **(FMLA) Military Family Leave Summary of 5 CFR 630 Subpart L** **Qualifying Exigency Provision**
Detailed Information on Qualifying Exigencies	(1) *Short-notice deployment.* To address any issue that arises from the fact that a covered military member is notified of an impending call or order to covered active duty 7 or fewer calendar days prior to the date of deployment. Leave taken for this purpose can be used for a period of up to 7 calendar days beginning on the date a covered military member is notified of an impending call or order to covered active duty. (2) *Military events and related activities.* (i) To attend any official ceremony, program, or event sponsored by the military that is related to the covered active duty or call to covered active duty status of a covered military member; and (ii) To attend family support or assistance programs and informational briefings sponsored or promoted by the military, military service organizations, or the American Red Cross that are related to the covered active duty or call to covered active duty status of a covered military member. (3) *Childcare and school activities.* (i) To arrange for alternate childcare when the covered active duty or call to covered active duty status of a covered military member necessitates a change in the existing childcare arrangement for a child; (ii) To provide childcare on an urgent, immediate need basis (but not on a routine, regular, or everyday basis) when the need to provide such care arises from the covered active duty or call to covered active duty status of a covered military member for a child; (iii) To enroll in or transfer a child to a new school or day care facility, when enrollment or transfer is necessitated by the covered active duty or call to covered active duty status of a covered military member; and (iv) To attend meetings with staff at a school or a daycare facility, such as meetings with school officials regarding disciplinary measures, parent-teacher conferences, or meetings with school counselors, for a child when such meetings are necessary due to circumstances arising from the covered active duty or call to covered active duty status of a covered military member. **Note:** For purposes of taking leave for childcare and school activities**,** ‘‘child’’ means a biological, adopted, or foster child, a stepchild, or a legal ward of a covered military member, or a child for whom a covered military member stands in loco parentis, who is either under age 18, or age 18 or older and incapable of self-care because of a mental or physical disability at the time the FMLA leave is to begin. (4) *Financial and legal arrangements.* (i) To make or update financial or legal arrangements to address the covered military member’s absence while on covered active duty or call to covered active duty status, such as preparing and executing financial and health care powers of attorney, transferring bank account signature authority, enrolling in the Defense Enrollment Eligibility Reporting System (DEERS), obtaining military identification cards, or preparing or updating a will or living trust; and (ii) To act as the covered military member’s representative before a Federal, State, or local agency for purposes of obtaining, arranging, or appealing military service benefits while the covered military member is on covered active duty or call to covered active duty status, and for a period of 90 days following the termination of the covered military member’s covered active duty status.

	Family & Medical Leave **(FMLA) Military Family Leave Summary of 5 CFR 630 Subpart L** **Qualifying Exigency Provision**
	(5) Counseling. To attend counseling provided by someone other than a health care provider for oneself, for the covered military member, or for a child as defined above, provided that the need for counseling arises from the covered active duty or call to covered active duty status of a covered military member. (6) Rest and recuperation. To spend time with a covered military member who is on short-term, temporary, rest and recuperation leave during the period of deployment. Eligible employees may take up to 5 days of leave for each instance of rest and recuperation. (7) Post-deployment activities. (i) To attend arrival ceremonies, reintegration briefings and events, and any other official ceremony or program sponsored by the military for a period of 90 days following the termination of the covered military member's covered active duty status; and (ii) To address issues that arise from the death of a covered military member while on covered active duty status, such as meeting and recovering the body of the covered military member and making funeral arrangements. (8) Additional activities. To address other events that arise out of the covered military member's covered active duty or call to covered active duty status, provided the agency and employee agree that such leave qualifies as an exigency, and that they agree to both the timing and duration of such leave.
Definitions	**Covered active duty or call to active duty status**: (1) in the case of a member of a regular component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country under a call or order to active duty (or notification of an impending call or order to active duty); and (2) in the case of a member of a reserve component of the Armed forces, duty during the deployment of the member with the Armed Forces to a foreign country under a call or order to active duty (or notification of an impending call or order to active duty) in support of a contingency operation pursuant to any of the following sections of Title 10, United States Code, or any other provision of law during a war or during a national emergency declared by the President or Congress: (i) Section 688, which authorizes ordering to active duty retired members of the Regular Armed Forces and members of the Retired Reserve retired after 20 years for length of service, and members of the Fleet Reserve or Fleet Marine Corps Reserve; (ii) Section 12301(a), which authorizes ordering all reserve component members to active duty in the case of war or national emergency declared by Congress, or when otherwise authorized by law; (iii) Section 12302, which authorizes ordering any unit or unassigned member of the Ready Reserve to active duty in time of national emergency declared by the President after January 1, 1953, or when otherwise authorized by law; (iv) Section 12304, which authorizes ordering any unit or unassigned member of the Selected Reserve and certain members of the Individual Ready Reserve to active duty; (v) Section 12305, which authorizes the suspension of promotion, retirement, or separation rules for certain Reserve components; (vi) Section 12406, which authorizes calling the National Guard into Federal service in certain circumstances; or (vii) Chapter 15, which authorizes calling the National Guard and State militia into Federal service in the case of insurrections and national emergencies. **Son or daughter on covered active duty or call to covered active duty status:** The employee's biological, adopted, or foster child, stepchild, legal ward, or a child for whom the employee stood in loco parentis, who is on covered active duty or call to covered active duty status, and who is of any age.

	Family & Medical Leave **(FMLA) Military Family Leave Summary of 5 CFR 630 Subpart L** **Qualifying Exigency Provision**
Requirements	(1) Must be invoked by the employee in written, oral, or electronic format to his or her immediate supervisor; (2) An employee may not retroactively invoke his or her entitlement to exigency FMLA leave unless the employee and his or her personal representative were physically or mentally incapable of invoking FMLA leave during the entire period for which the employee is absent from work due to the qualifying exigency. Employees who meet this criterion must invoke their entitlement to FMLA leave within 2 workdays after returning to work. (3) If the need for leave is foreseeable, whether because the spouse, son, daughter or parent of the employee is on covered active duty, or because of notification of an impending call or order to covered active duty, the employee shall provide such notice to the employer as is reasonable and practicable, regardless of how far in advance the leave is being requested. (4) When the employee requests exigency FMLA leave, the Employer will provide the employee with Form WH-384 (Certification of Qualifying Exigency for Military Family Leave). While the employee is not required to use this form, the employee is still responsible for submitting all required information. (5) If, after the leave commences, the employee fails to provide the required certification, the Employer will either retroactively charge the employee as absent without leave (AWOL) or allow the employee to request that the provisional leave be charged as leave without pay (LWOP) or charged as annual or sick leave.
Certification Requirements	When an employee requests exigency FMLA leave, he or she will be required to provide the following: (1) Active duty orders. The first time an employee requests leave because of a qualifying exigency arising out of the covered active duty or call to covered active duty status of a covered military member, the employee must provide a copy of the covered military member's active duty orders or other documentation issued by the military that indicates the covered military member is on covered active duty or call to covered active duty status, and the dates of the covered military member's active duty service. This information need only be provided to the agency once. A copy of new active duty orders or other documentation issued by the military must be provided to the agency if the need for leave because of a qualifying exigency arises out of a different covered active duty or call to covered active duty status of the same or a different covered military member. (2) A statement or description, signed by the employee, of appropriate facts regarding the qualifying exigency for which FMLA leave is requested. The facts must be sufficient to support the need for leave. Such facts include the type of qualifying exigency for which leave is requested and any available written documentation that supports the request for leave, such as a copy of a meeting announcement for informational briefings sponsored by the military, a document confirming an appointment with a counselor or school official, or a copy of a bill for services for the handling of legal or financial affairs; (3) The approximate date on which the qualifying exigency commenced or will commence; (4) If an employee requests leave because of a qualifying exigency for a single, continuous period of time, the beginning and end dates for such absence; (5) If an employee requests leave because of a qualifying exigency on an intermittent or reduced leave schedule basis, an estimate of the frequency and duration of the qualifying exigency; and

	Family & Medical Leave **(FMLA) Military Family Leave Summary of 5 CFR 630 Subpart L** **Qualifying Exigency Provision**
	Verification. If an employee submits a complete and sufficient certification to support his or her request for leave because of a qualifying exigency, the agency may not request additional information from the employee. However, the agency may verify the information described below and does not need the employee's permission to do so. (1) If the qualifying exigency involves meeting with a third party, the agency may contact the individual or entity with whom the employee is meeting for purposes of verifying a meeting or appointment schedule and verifying the information provided in the employee's statement regarding the meeting between the employee and the specified individual or entity. No additional information may be requested by the agency. (2) An agency may contact an appropriate unit of the Department of Defense to request verification that a covered military member is on covered active duty or call to covered active duty status. No additional information may be requested by the agency.
Features and Limitations	• May not be denied if request meets the criteria of the Program; • Applies to male and female employees; • Is in addition to other types of leave; • May be taken intermittently or under a work schedule reduced by the number of hours of exigency FMLA leave; • An employee who has been approved for Qualifying Exigency FMLA may elect to substitute the following paid leave for any or all of the period of unpaid leave: (1) Accrued or accumulated annual and/or sick leave consistent with laws and Government-wide regulations governing the granting and use of annual or sick leave. (2) Advanced annual and/or advanced sick leave granted under Articles 32 and 34. (3) Leave made available under the Leave Transfer and Leave Bank programs consistent with Article 31. • An employee may not retroactively substitute paid leave for unpaid FMLA family leave already taken; • Upon return from leave, employees are entitled to the same or equivalent position and benefits, pay, status, and other conditions of employment; • If on LWOP, an employee is entitled to maintain health benefits as long as the employee has made arrangements to pay the employee's share of costs on a current basis or upon return to pay and duty status. • The employee may take only the amount of exigency FMLA leave that is necessary to manager the circumstances the prompted the need for the request.
Procedures for Applying	• Apply to immediate supervisor as soon as reasonable and practicable, regardless of how far in advance the leave is being requested. The supervisor will review the request for exigency FMLA leave along with the required certification and provide a determination to the employee. • The employee may use Form WH-384, Certification of Qualifying Exigency for Military Family Leave, which includes specific information about the covered military duty.
Who Approves?	Immediate supervisor, who will review the request for exigency FMLA leave along with the supporting documentation and provide a determination.

Exhibit 33-4 - Paid Parental Leave Policy

On December 20, 2019, the National Defense Authorization Act of FY 2020 (NDAA) was passed. As part of the NDAA, paid parental leave (PPL) was signed into law thereby providing twelve (12) administrative workweeks (up to 480 hours) to all federal employees (regardless of gender) who meet qualifying criteria, for birth, adoption, or foster care placements occurring October 1, 2020, or later. In accordance with the requirements of 5 U.S.C. § 6382~~(d)~~ and 5 C.F.R. Part 630, Subpart L and Q, the following provisions shall apply in granting PPL.

A. General Provisions

1. Paid parental leave is available for all employees (regardless of gender), who meet eligibility criteria in the subsections below, for the birth, adoption, or foster care placement of the employee's child (son or daughter) occurring October 1, 2020, or later.
2. Paid parental leave is substituted for unpaid leave provided under 5 U.S.C. § 6382(a)(1)(A) and (B) of the FMLA.
3. The twelve (12) administrative workweeks of paid parental leave does not include holidays and non-workdays.
4. Paid parental leave runs concurrent with an employee's FMLA entitlement, and the use of FMLA leave for purposes other than the birth or placement of a child (e.g., leave based on a serious health condition) during a 12-month period may reduce the FMLA leave available for birth or placement purposes.
5. Employees may decline the use of paid parental leave and take unpaid FMLA leave under 5 U.S.C. § 6382(a)(1)(A) or (B), and/or substitute other paid leave for FMLA leave pursuant to Article 33, Section 4.
6. Paid Parental Leave may be taken intermittently or under a reduced leave schedule (i.e., a work schedule reduced by the number of hours of FMLA leave)
7. Upon return from paid Parental Leave, employees are entitled to the same or equivalent position and benefits, pay, status, and other conditions of employment.
8. Paid Parental Leave may be used in conjunction with other leave programs, i.e., voluntary leave transfer program.

B. Definitions

1. Adoption: A legal process in which an individual becomes the legal parent of another's child. The source of an adopted child–e.g., whether from a licensed placement agency or otherwise – is not a factor in determining eligibility for leave.
2. Birth: Delivery of a living child.
3. Son or Daughter: a biological, adopted or foster child; a stepchild; a legal ward; or a child of a person standing in loco parentis who is under 18 years of age or 18 years or older and incapable of self-care because of mental or physical disability.
4. Parent: the biological, adoptive, step, foster parent or an individual who stands or stood In *Loco Parentis* to an employee when the employee was a son or daughter. This term does not include parents "in law".
5. *In Loco Parentis*: individual who has day to day responsibility for the care and financial support of a child or, in the case of an employee, who had such responsibility for the employee when the employee was a child. A biological or legal relationship is not necessary.
6. Foster Care: 24-hour care for children in substitution for, and away from, their parents or guardian. Such placement is made by or with the agreement of the State as a result of a voluntary agreement by the parent or guardian that the child be removed from the home, or pursuant to a judicial determination of the necessity for foster care and involves agreement between the State and foster family to take the child. Although foster care may be with relatives of the child, State action is involved in the removal of the child from parental custody.
7. Placement: A new placement of a son or daughter with an employee for adoption or foster care. For example, this excludes the adoption of a stepchild or a foster child who has already been a member of the employee's household and has an existing parent-child relationship with an adopting parent.
8. Reduced leave schedule: Daily or weekly work schedule under which the usual number of hours actually worked during the employee's scheduled tour of duty are reduced as a result of the increased use of leave.

C. Eligibility

1. To be eligible for paid parental leave an employee must:

(a) Have experienced the birth, adoption, or foster care placement of a child on or after October 1, 2020;

(b) Have been employed by the federal government for at least twelve (12) months prior to using paid parental leave (does not require twelve (12) recent or consecutive months of federal employment);

(c) Be engaged in activities directly connected to the care of the child (e.g., bonding, buying baby food, diapers, or other supplies); and

(d) Be inside the local geographic area where the child is located (e.g., a biological father who lives separately from a birth mother must be involved in care activities to be eligible for paid parental leave use).

D. Seasonal and Part-Time Employees

1. Seasonal employees are entitled to paid parental leave when in work status. Seasonal employees who have been released in accordance with Article 14 are not considered to have full-time or part-time tours of duty during off-season periods when the employee is scheduled to be released from work and placed in full-time, non-pay status. Paid parental leave cannot be used as a basis for extending a seasonal employee's work season. However, seasonal employees who were previously using paid parental leave and were released are entitled to resume the remainder of their paid parental leave, if any, upon recall, if it is within the initial twelve (12)-month period from the date of birth, adoption, or placement.
2. Part-time employees are eligible for a prorated amount of paid parental leave. For part-time employees, the amount of paid parental leave granted may not exceed an amount equal to twelve (12) times the average number of hours in his or her scheduled tour of duty each week (e.g., an employee who works 20 hours a week may not be granted more than a maximum of 240 hours. 20/hr. week X 12 = 240 total).
3. Employees on intermittent schedules or temporary appointments (with a time limitation of one (1) year or less) are ineligible for paid parental leave.

E. Notice of Leave

1. Employees are required to request paid parental leave for birth, adoption, and foster care placements prior to use under the same process required for other FMLA leave as outlined in Article 33, Sections 2 and 3.
2. If foreseeable, employees must request paid parental leave orally, in writing, or electronically at least thirty (30) days in advance of the date on which the employee intends to begin using paid parental leave. If the need for paid parental leave is not foreseeable, the employee must provide notice within a reasonable period of time appropriate to the circumstances involved. Employees may elect to submit the required medical certification either directly to their supervisor or to a higher-level supervisor such as an Operations or Territory Manger.
3. For cases of incapacitation, see subsection J below.

F. Documentation

1. When an employee requests paid parental leave, the Employer will require the employee to complete Form 9611-A and Form 9611-B and provide appropriate documentation.
2. Employees must submit Form 9611-B before the leave begins (except in cases where an employee is incapacitated at the time the use of paid parental leave would be permissible according to Section J below) and complete Form 9611-A and provide appropriate documentation to support the use of paid parental leave (e.g., note from doctor, birth certificate, legal document from adoption or foster agency) within fifteen (15) days of the Employer's request of such documentation.
3. If it is not practicable for an employee to respond within the fifteen (15)-day time frame, despite the employee's diligent, good faith efforts, the employee must provide documentation or certification within a reasonable period of time, but no later than thirty (30) calendar days after the date of the Employer's original request.
4. The effective date of an employee's election of paid parental leave may not be delayed because an employee has not provided requested certifications. However, the granting of paid parental leave will be considered to be conditional or provisional in nature, subject to the employee providing Employer-required documentation or certification within required time frames.
5. If the employee fails to provide the requested medical certification within the required time frames set forth in the regulations, the Employer may charge the employee as absent without leave (AWOL) or allow the employee to request that provisional leave be charged

as leave without pay (LWOP) or charged as appropriate annual and/or sick leave. When the Employer determines that it will charge an employee AWOL, it will notify the employee of the AWOL charge in writing as soon as possible, but no later than the end of the pay period or within two (2) workdays of the AWOL charge if the AWOL charge occurs during the last two (2) days of the pay period.

G. Requirements and Other Conditions

1. An employee must take paid parental leave within the twelve (12)-month period beginning on the date of the birth, adoption, or foster care placement of the employee's child (or children, in the instance of multiple children in a single birth, adoption, or foster care placement).
2. When parents are both employed by the Employer, each parent is entitled to up to twelve (12) administrative workweeks of paid parental leave; however, a parent may not transfer any portion of his or her entitlement to the other parent.
3. The adoption or placement of a child (e.g., stepchild or foster child) who has already been a member of the employee's household and has an existing parent-child relationship with the employee is not a qualifying placement for paid parental leave purposes under the FMLA.
4. For employees who experience multiple births or placements in a twelve (12)-month period, a new twelve (12)-month period and entitlement for paid parental leave will begin with each birth or placement. However, the maximum paid parental leave an employee can take during a twelve (12)-month period remains 480 hours (or appropriate prorated amount for part-time employees). Any paid parental leave taken during overlapping 12-month periods will count toward both entitlements.

H. Expiration of PPL

Paid parental leave expires twelve (12) months from the date of the birth, adoption, or foster care placement. Any unused portions of an employee's entitlement to paid parental leave will be forfeited.

I. Obligation to Remain with the Employer

1. Employees substituting paid parental leave for unpaid FMLA must agree in writing before the leave begins to remain with the Employer for a period of twelve (12) weeks after the day on which paid parental leave concludes. This service agreement is included in Form 9611-B. An exception to this rule is provided in cases where an employee is incapacitated and unable to enter into such agreement (see Section J below).
2. The twelve (12)-week work obligation is statutorily fixed and applies regardless of the actual amount of paid parental leave used (i.e., an employee who uses less than twelve (12) weeks of paid parental leave is still obligated to work twelve (12) weeks after his/her use of paid parental leave concludes).
3. Any periods of paid or unpaid leave or time off (including holidays), other periods of non-duty status (e.g., furlough or absence without leave (AWOL)), or periods of intermittent work during the use of paid parental leave do not count toward the twelve (12)-week service agreement and will delay the employee's fulfillment of the twelve (12)-week work obligation.
4. An employee who separates from the Employer before completing the required twelve (12) weeks of work is considered to have failed to return to duty.
5. If an employee transfers from the IRS to a different agency while using paid parental leave in connection with a birth or placement, the twelve (12)-week work obligation will be owed to the agency employing the employee at the time paid parental leave concludes. Should the employee fail to fulfill the twelve (12)-week work obligation with the applicable employing agency, the IRS will make its own determination as to whether to seek reimbursement of the employee's health insurance contributions paid by the IRS during the employee's use of paid parental leave. An intra-agency reassignment without a break in service will not be considered a separation.
6. If the employee fails to fulfill the twelve (12)-week work obligation, the Employer may (but is not required to) recover an amount equal to the total amount of contributions paid on behalf of the employee for maintaining the employee's health coverage while the employee was using paid parental leave.
7. The Employer will not recover such contributions if an employee fails to fulfill the twelve (12)-week work obligation due to the continuation, recurrence, or onset of a serious health condition (including mental health) of the employee or the child, related to the applicable birth or placement; or due to any other circumstances beyond the employee's control. The Employer may require the employee to provide certification supporting this waiver, as outlined in Section J below.

8. The Employer must grant a waiver of the twelve (12)-week service agreement if an employee is unable to return to work because of the continuation, recurrence, or onset of a serious health condition (including mental health) of the employee or the newly born/placed child–but only if the condition is related to the applicable birth or placement. Section F above.

J. Incapacitation

1. An otherwise eligible employee who could have made an election to substitute paid parental leave and enter a service agreement and was physically or mentally incapable of doing so during a past period, may, within five (5) workdays of the employee's return to duty status, make an election to substitute paid parental leave for applicable FMLA unpaid leave on a retroactive basis.
2. Such retroactive election shall be effective on the date that the election would have been effective if the employee had not been incapacitated at the time.
3. Such retroactive election must be made in conjunction with a retroactive election under subsection I (2) above, if the FMLA unpaid leave was not already approved.
4. If the Employer determines that an otherwise eligible employee is physically or mentally incapable of making an election to substitute paid parental leave and enter into a work obligation agreement, the Employer must, upon the request of a personal representative of the employee whom the Employer finds acceptable, provide conditional approval of substitution of paid parental leave for applicable FMLA unpaid leave on a prospective basis. The conditional approval is based on the presumption that the employee would have elected to substitute paid parental leave for the applicable FMLA unpaid leave and would have entered into the work obligation agreement if the employee had not been incapacitated.
5. Within five (5) workdays after returning to work, the employee must enter into a written agreement as described in subsection I (1) above to meet the work obligation or, if applicable, to pay the required reimbursement discussed in subsection I (6) above.
6. If, after the Employer has determined that the employee is no longer incapacitated, the employee declines to enter into the written service agreement, the Employer must cancel any portion of the twelve (12) weeks of paid parental leave that has not been exhausted and designate as invalid any paid parental leave that was used under the conditional approval.
7. The time covered by the invalidated paid parental leave must be converted to leave without pay (LWOP) unless the employee requests that other paid leave or paid time off to the employee's credit be applied (as appropriate) in place of the invalidated paid parental leave.
8. To the extent the employee has invalidated paid parental leave hours not replaced by other paid leave or paid time off, pay received for those hours is a debt to the Employer and is subject to collection.

Paid Parental Leave (PPL) Request

Identifying Information

Employee name	SEID

Telephone numbers

Personal Work

Email addresses

Personal Work

Name of organization *(office, division, branch, etc.)*

Plans for Substituting Paid Parental Leave (PPL) for FMLA Leave

Reason FMLA leave is being requested

☐ Birth of a child ☐ Placement for adoption ☐ Foster care placement

	Anticipated	Actual
Date of birth or placement		
Date use of PPL begins		
Date use of PPL concludes		
Date of planned return to duty *(after use of other types of leave)*		

Are you currently using FMLA for any other purpose

☐ Yes, I have another active FMLA request ☐ No, this is my only request

How many hours of PPL do you anticipate using for this request	Did you include the necessary medical certification ☐ Yes ☐ No

Requested method of using PPL

☐ Continuous use ☐ Intermittent use*

*Reason(s) intermittent leave is being requested

*Describe plans for using PPL on an intermittent basis

Employee Certifications *(initial each box)*

_____ I attest that PPL is being taken because of the birth of my child or because of placement of a child with me for adoption or foster care and that the PPL will be used in connection with my fulfillment of my parental role to care for and bond with the child

_____ I will provide documentation to support this request, as directed by IRS

_____ I acknowledge and understand the consequences of providing a false certification (e.g., the possibility that IRS could pursue appropriate disciplinary action, up to and including removal from Federal Service, or make a referral to a Federal entity that investigates whether conduct constitutes a criminal violation)

_____ If I provided an anticipated date of birth or placement, I will notify IRS as soon as practicable of the actual date

_____ I attest that I am entering into the required work obligation agreement and have signed and attached Form 9611-B, Agreement to Complete 12-Week Work Obligation, to this form

_____ I hereby certify that all statements made in this application are true and correct to the best of my knowledge and belief

Employee's signature	Date

Approval *(section completed by manager)*

Manager name	Title

☐ Approved ☐ Disapproved ☐ Provisionally approved pending requested medical or other documentation

Reason for disapproval

☐ a. No entitlement *(e.g., child was not born or placed for adoption October 1, 2020 or later, or doesn't meet criteria to qualify for FMLA)*

☐ b. FMLA entitlement used for current 12-month period

☐ c. Unacceptable medical certification

Manager signature	Date

Agreement to Complete 12-Week Work Obligation

I, _____, understand that the usage of paid parental leave (PPL) requires that I complete a 12-week work obligation at the agency employing me at the time I conclude using PPL granted in connection with the birth or placement (for adoption or foster care) of my child.

I agree to return to work and complete the required 12 weeks of work. I understand that 12 weeks of work will be converted to hours of work based on my work schedule, consistent with OPM regulations at 5 CFR 630.1705.

I understand that the required 12-week work obligation is fixed and not proportionally reduced if I use less than 12 weeks of PPL. I understand that only actual work periods when I am on duty (during my scheduled tour of duty) will count toward the 12-week work obligation. I understand that periods (paid or unpaid) of leave and time off (including holiday time off) do not count towards the completion of the 12-week work obligation.

I understand that only work performed after use of PPL concludes counts toward the 12-week work obligation. I understand that any period(s) of work during intermittent usage of PPL (i.e., work performed prior to the conclusion of the use of PPL) does not count toward the 12-week work obligation.

I understand that, if I fail to return to work and fully complete the required 12-week work obligation, any agency that employed me during a period of time in which I used PPL may require a reimbursement equal in amount to the total amount of any Government contributions paid by the agency(ies) on my behalf to maintain my health insurance coverage under the Federal Employees Health Benefits (FEHB) Program established under 5 U.S.C. chapter 89 during that period of time, unless I meet statutory conditions that bar application of such a reimbursement requirement. If I do not meet those conditions and if my agency determines that reimbursement must be made, I understand that it must seek collection of the full amount and that there is no authority for a partial waiver of the amount owed.

I understand that, if I separate from the employing agency to which the 12-week work obligation is owed before completing that obligation, such separation is considered to be a failure to meet that obligation. I understand that, in that circumstance, I will not be allowed to complete the work obligation at a later time. (Note: An intra-agency reassignment without a break in service will not be considered a separation.)

If an affected agency determines that the reimbursement requirement applies, I agree to make the required reimbursement to that agency and to permit offset of Federal payments to recover the amount owed. However, I reserve the right to challenge the agency decision through any applicable administrative or judicial process and to seek return of any amounts erroneously collected from me.

Employee's signature	Date

Note: Employee's Form 9611-A, *Paid Parental Leave (PPL) Request* must be attached to this work obligation agreement.

Sick Leave

	Sick Leave for Personal Medical Needs	Sick Leave for General Family Care or Bereavement Purposes	Sick Leave to Care for a Family Member with a Serious Health Condition	Sick Leave for Adoption
Description	Subject to the requirements herein, the Agency must grant sick leave to an employee for personal medical needs: 1. To receive medical, dental, or optical examination or treatment; 2. When incapacitated for the performance of duty by physical or mental illness, injury, pregnancy, or childbirth; 3. When, as determined by the health authorities having jurisdiction or by a health care provider, would jeopardize the health of others by their presence on the job because of exposure to a communicable disease.	Subject to the requirements herein, the Agency must grant sick leave to an employee for general family care or bereavement purposes to: 1. Provide care for a family member who is incapacitated by a medical or mental condition; 2. Attend to a family member receiving medical, dental, or optical examination or treatment; 3. Make arrangements necessitated by the death of a family member or attend the funeral of a family member. 4. Provide care for a family member who would, as determined by the health authorities having jurisdiction or by a health care provider, jeopardize the health of others by the family member's presence in the community because of exposure to a communicable disease.	Subject to the requirements herein, the Agency must grant sick leave to an employee to provide care for a family member with a serious health condition. The definition of a serious health condition has the same meaning given that term in the FMLA regulations. See Exhibit 33-1 for FMLA overview, including definition of serious health condition	Subject to the requirements herein, the Agency must grant sick leave to an employee if he or she must be absent from work for purposes relating to adoption of a child, including appointments with adoption agencies, social workers, and attorneys; court proceedings; required travel; and any other activities necessary to allow the adoption to proceed. See Exhibit 33-1 for additional information regarding adoption, including FMLA for the placement of a child with the employee for adoption or foster care

Sick Leave, cont'd

	Sick Leave for Personal Medical Needs	Sick Leave for General Family Care or Bereavement Purposes	Sick Leave to Care for a Family Member with a Serious Health Condition	Sick Leave for Adoption
Definition of Family Member		- Spouse and parents, thereof; - Sons and daughters (including adopted and foster children) and their spouses; - Parents, and their spouses; - Brother(s) and sister(s), and their spouses; - Grandparents and grandchil-dren, and their spouses; - Domestic partner and parents thereof, including domestic part-ners of any of the above- named individuals and - Any individual related by blood or affinity whose close association with the employee is equivalent of a family relationship	- Spouse and parents, thereof; - Sons and daughters (including adopted and foster children) and their spouses; - Parents, and their spouses; - Brother(s) and sister(s), and their spouses; - Grandparents and grandchil-dren, and their spouses; - Domestic partner and parents thereof, including domestic part-ners of any of the above- named individuals and - Any individual related by blood or affinity whose close association with the employee is equivalent of a family relationship	
Definitions Applicable to Domestic Partner		Domestic Partner means an adult in a committed rela-tionship with another adult, including both same-sex and opposite-sex relationships. Committed relationship means one in which the employee, and the domestic partner of the employee, are each other's sole	Domestic Partner means an adult in a committed rela-tionship with another adult, including both same-sex and opposite-sex relationships. Committed relationship means one in which the employee, and the domestic partner of the employee, are each other's sole	

Sick Leave, cont'd

	Sick Leave for Personal Medical Needs	Sick Leave for General Family Care or Bereavement Purposes	Sick Leave to Care for a Family Member with a Serious Health Condition	Sick Leave for Adoption
		domestic partner (and are not married to or domestic partners with anyone else); and share responsibility for a significant measure of each other's common welfare and financial obligations. This includes, but is not limited to, any relationship between two individuals of the same or opposite sex that is granted legal recognition by a State or by the District of Columbia as a marriage or analogous relationship (including, but not limited to, a civil union).	domestic partner (and are not married to or domestic partners with anyone else); and share responsibility for a significant measure of each other's common welfare and financial obligations. This includes, but is not limited to, any relationship between two individuals of the same or opposite sex that is granted legal recognition by a State or by the District of Columbia as a marriage or analogous relationship (including, but not limited to, a civil union).	
Entitlements/ Limitations	Full time employees earn 1/2 day (4 hours) for each biweekly pay period. Part time employees earn 1 hour for each 20 hours in a pay status. There are no limits on the amount of sick leave that can be accumulated	A full-time employee may use up to a total of 104 hours (13 workdays) of sick leave each leave year for general family care and bereavement purposes. For part-time employees, the amount of sick leave is prorated in proportion to the average number of hours of work in the employee's scheduled tour of duty each week (e.g., an employee who works 20 hours a week may not be granted more than 52 hours of sick leave for general family care and bereavement purposes	A full-time employee may use up to 480 hours (12 administrative work weeks) to care for a family member with a serious health condition during any leave year. For part time employees, the amount of sick leave granted may not exceed an amount equal to 12 times the average number of hours in his or her scheduled tour of duty each week. (e.g., an employee who works 20 hours a week may not be granted more than a maximum of 240 hours. 20/hr. week X 12 = 240 total) If a full-time employee has previously used any portion of the 104 hours of sick leave (for part-	There is no limitation on the amount of sick leave that may be used for adoption-related purposes. Sick leave for adoption-related purposes does not count towards the 104-hour (13-day) limit of sick leave each leave year for family care and bereavement purposes or the overall limit of twelve (12) weeks of sick leave each leave year for all family care purposes. Examples of adoption-related purposes for which employees may use sick leave include but are not limited to: • appointments with adoption agencies, social

Sick Leave, cont'd

	Sick Leave for Personal MedicalNeeds	Sick Leave for General Family Care or Bereavement Purposes	Sick Leave to Care for a Family Member with a Serious Health Condition	Sick Leave for Adoption
			time employees, the number of hours authorized based on the prorated calculation) as defined for sick leave for general family care or bereavement purposes, that amount must be subtracted from the maximum of 480 hours (for part-time employees, the amount must be subtracted from the maximum number of hours authorized based on the prorated calculation) to determine the total amount of sick leave the employee may use during the remainder of the leave year to care for a family member with a serious health condition. If an employee has previously used the maximum amount of 480 hours in a leave year, he or she is not entitled to use an additional 104 hours in the same leave year for general family care purposes. An employee is entitled to no more than a combined total of 12 weeks of sick leave each leave year for all family care purposes.	workers, and attorneys; • court proceedings; • any periods of time the employees are ordered or required by the adoption agency or by the court to take time off from work to care for the adopted child; and • any other activities necessary to allow the adoption to proceed. Sick leave may not be used by an employee who voluntarily chooses to be absent from work to bond with or care for a healthy adopted child.
Requesting Sick Leave	Employees must request sick leave, in written, oral, or electronic format, and within required time limits. Advance approval is required for the purpose of receiving medical, dental, or optical examination or treatment	Employees must request sick leave, in written, oral, or electronic format, and within required time limits. Advance approval is required to the extent possible	Employees must request sick leave, in written, oral, or electronic format, and within required time limits. Advance approval is required to the extent possible	Employees must request sick leave, in written, oral, or electronic format, and within required time limits. Advance approval is required to the extent possible

Sick Leave, cont'd

	Sick Leave for Personal Medical Needs	Sick Leave for General Family Care or Bereavement Purposes	Sick Leave to Care for a Family Member with a Serious Health Condition	Sick Leave for Adoption
Supporting Evidence	Sick leave may be granted only when the need for sick leave is supported by administratively acceptable evidence (e.g., medical certification or self-certification). For absences in excess of 3 days or for a lesser period when determined necessary, a medical certificate as to the reason for the sick leave, may be required. Medical certificate means a written statement signed by or having the stamped signature of the health care provider. The medical certificate must include: (1) a statement that the employee is under the care of a physician; (2) a statement that the employee is incapacitated for duty and the days the employee is incapacitated; and (3) information concerning the expected duration of the incapacitation. Employees must provide medical certification for a request for sick leave no later than 15 calendar days after the date requested. If not practicable under the circumstances to provide requested medical certification within 15 calendar days, despite the employee's diligent, good faith efforts, the employee must provide medical certification within a reasonable period of time under	Sick leave may be granted only when the need for sick leave is supported by administratively acceptable evidence (e.g., medical certification or self- certification). For absences in excess of 3 days or for a lesser period when determined necessary, a medical certificate as to the reason for the sick leave, may be required. Medical certificate means a written statement signed by or having the stamped signature of the health care provider. The medical certificate must include: (1) a statement that the patient is under the care of a physician; (2) a statement that the patient is incapacitated and the days the patient is incapacitated; and (3) information concerning the expected duration of the incapacitation. Employees must provide medical certification for a request for sick leave no later than 15 calendar days after the date requested. If not practicable under the circumstances to provide requested medical certification within 15 calendar days, despite the employee's diligent, good faith efforts, the employee must provide medical certification within a reasonable period of time under	Sick leave may be granted only when the need for sick leave is supported by administratively acceptable evidence. (e.g., medical certification or self certification). For absences in excess of 3 days or for a lesser period when determined necessary, a medical certificate as to the reason for the sick leave, may be required. Medical certificate means a written statement signed by or having the stamped signature of the health care provider. The medical certificate must include: (1) a statement that the patient is under the care of a physician; (2) a statement that the patient is incapacitated and the days the patient is incapacitated; and (3) information concerning the expected duration of the incapacitation Employees must provide medical certification for a request for sick leave no later than 15 calendar days after the date requested. If not practicable under the circumstances to provide requested medical certification within 15 calendar days, despite the employee's diligent, good faith efforts, the employee must provide medical certification within	May be granted only when the need for sick leave is supported by administratively acceptable evidence, e.g. adoption documents. Employees must provide administratively acceptable evidence for a request for sick leave for adoption no later than 15 calendar days after the date requested. If not practicable under the circumstances to provide requested evidence within 15 calendar days, despite the employee's diligent, good faith efforts, the employee must provide the evidence within a reasonable period of time under the circumstances involved, but no later than 30 calendar days after the date requested.

Sick Leave, cont'd

	Sick Leave for Personal Medical Needs	Sick Leave for General Family Care or Bereavement Purposes	Sick Leave to Care for a Family Member with a Serious Health Condition	Sick Leave for Adoption
	the circumstances involved, but no later than 30 calendar days after the date requested. Employees who do not provide the medical certification within the specified time period are not entitled to the sick leave.	the circumstances involved, but no later than 30 calendar days after the date requested. Employees who do not provide the medical certification within the specified time period are not entitled to the sick leave.	a reasonable period of time under the circumstances involved, but no later than 30 calendar days after the date requested. Employees who do not provide the medical certification within the specified time period are not entitled to the sick leave.	

Initiative To Resolve Aged Grievances
Confidential Case Summary

The following information is provided for the sole purpose of the initiative to resolve aged cases meeting. Information to be exchanged via email simultaneously two weeks prior to meetings.

Employee Information

Name:

Case Number:

Position/Grade:

Operating division, area, territory or branch, section, and post of duty:

Grievance information:

1. Grievance/Arbitration ALERTS case number:
2. Date grievance filed:
3. Contract provisions, law, regulations, or IRM provisions involved:
4. Prior Settlement Offers?:

Agency position:

Completed by _____

NTEU position:

Completed by _____

Settlement Agreement

In full and final settlement of the grievance filed by (*Grievant's name*) on (*date grievance was filed*) concerning (d*escribe subject of grievance, e.g., "2008 annual rating" or "March 20, 2009 AWOL charge"*), the Internal Revenue Service (IRS) and the National Treasury Employees Union Chapter (include chapter number) (NTEU) agree as follows:

1. The IRS will: (*describe specifically what management has committed to do to resolve the matter)*.
   a. (e.g., issue the Grievant a new rating of record with a 4 rating in CJE #3)
   b. (e.g., revise the narrative in CJE #4 to read…)
   c.
   d.

2. NTEU will:
   a. Withdraw the grievance with prejudice (*meaning it won't re-file*), effective with the execution of this agreement.
   b.
   c.
   d.

3. This agreement is for the mutual benefit of the parties. Neither party concedes the existence or absence of fault or a violation any law, rule, regulation or contract provision.
4. This agreement is non-precedential and will not be used by either party to demand or justify the same or similar terms in any other dispute.
5. This agreement will not be publicized by either party except as necessary to implement its terms.

For the IRS: _____

Date: _____

For NTEU: _____

Date: _____

Grievant: _____

Date: _____

Local LMRC Structure

Exhibit 46-1 lists the authorized local LMRCs and the aligned chapters by SCR area. A Safety Advisory Committee and a DEEO Advisory Committee may also continue to operate within each SCR area listed below unless the local parties agree or have agreed in the past to combine the responsibilities of those committees into the local LMRC. Safety Advisory Committees and DEEO Advisory Committees may also continue to operate consistent with past practice if LMRCs were combined due to the reduction in SCR areas.

Chapters will be aligned with an LMRC as indicated below. In addition, where employees within the geographic jurisdiction of an LMRC are represented by an NTEU Chapter not designated as part of that LMRC, that chapter may send a representative to the local LMRC meeting as long as:

1. that chapter takes one of the seats already allotted to the Union so that no additional NTEU representative is attending the meeting;
2. there was an agenda item submitted involving the employees that chapter represents; and
3. that chapter provides notice to the management chairperson five (5) days in advance of the LMRC meeting that they will be attending.

The substitute chapter representative will be eligible to receive reimbursement for travel and per diem expenses if the regular member was also eligible for such reimbursement for that meeting.

New England States SCR *Maine – Chapter 7* *Massachusetts – Chapter 23* *Boston Appeals – Chapter 253* *New Hampshire – Chapter 11* *Vermont – Chapter 19* *Hartford – Chapter 18* *New Haven – Chapter 124* *Providence – Chapter 54*	**Mid-Eastern States SCR** *New Jersey – Chapter 60* *Philadelphia – Chapter 22* *Pittsburgh – Chapter 34* *Mid-Atlantic Appeals – Chapter 90* *Kentucky – Chapter 25* *West Virginia – Chapter 64*
New York Area SCR **New York City LMRC** *Manhattan – Chapter 47* **Long Island LMRC** *Brooklyn – Chapter 271* *Long Island – Chapter 53* *Long Island – Chapter 252* **Upstate New York LMRC** *Albany – Chapter 61* *Rochester – Chapter 79* *Syracuse – Chapter 57* *Buffalo – Chapter 58*	**DC Metro Area SCR** *Downtown – Chapter 65* *International – Chapter 83* *E Street – Chapter 86*

Great Lakes Central Area SCR *Michigan – Chapter 24* *Cleveland – Chapter 37* *Akron – Chapter 74* *Toledo – Chapter 44* *Youngstown – Chapter 100* *Dayton – Chapter 75* *Cincinnati – Chapter 9* *Columbus – Chapter 27*	**Mid-Atlantic Area SCR** **Northern LMRC** *Baltimore – Chapter 62* *Delaware – Chapter 56* **Southern LMRC** *Richmond – Chapter 48* *North Carolina – Chapter 50* *South Carolina – Chapter 55*
Midwest Area SCR *Chicago – Chapter 10* *Indianapolis – Chapter 49* *Milwaukee – Chapter 1* *Springfield – Chapter 43*	**Mountain States Area SCR** *Utah – Chapter 17* *Montana – Chapter 42* *Wyoming – Chapter 31* *Colorado – Chapter 32* *New Mexico – Chapter 41* *Nevada (Las Vegas) – Chapter 85* *Nevada (Reno) – Chapter 38* *Arizona – Chapter 33*
Southeast Area SCR *Atlanta – Chapter 26* *Tennessee – Chapter 39* *Mississippi – Chapter 13* *Alabama – Chapter 12*	**Great Plains Area SCR** **Northern LMRC** *Minnesota – Chapter 29* *North Dakota – Chapter 2* *South Dakota – Chapter 8* *Iowa – Chapter 4* *Nebraska – Chapter 3* **Southern LMRC** *Missouri – Chapter 14* *Kansas City – Chapter 36* *Kansas – Chapter 51*
Florida Area SCR **Northern LMRC** *Jacksonville – Chapter 16* *Central – Chapter 84* *West Central – Chapter 87* *Sarasota – Chapter 249* *Puerto Rico – Chapter 193* **Southern LMRC** *Miami – Chapter 77* *Fort Lauderdale – Chapter 93*	**South Central Area SCR** *Austin – Chapter 52* *Dallas – Chapter 46* *Houston – Chapter 222* *Oklahoma City – Chapter 45* *Arkansas – Chapter 59* *Louisiana – Chapter 6*

Southern California Area SCR **Southern LMRC** *San Diego – Chapter 92* *Laguna Niguel – Chapter 108* *Long Beach – Chapter 117* *San Bernadino – Chapter 234* **Los Angeles LMRC** *Los Angeles – Chapter 15* *Appeals South/Central – Chapter 267* *El Monte – Chapter 107* *El Segundo – Chapter 198* *Van Nuys – Chapter 233*	**Pacific Northwest Area SCR** *Alaska – Chapter 69* *Hawaii – Chapter 35* *Oregon – Chapter 40* *Washington – Chapter 30* *Idaho – Chapter 5*
	Northern California Area SCR *San Francisco – Chapter 20* *Sacramento – Chapter 239* *Northern California Appeals – Chapter 81* *San Jose – Chapter 238* *Central Valley – Chapter 118*

Campus and Computing Center LMRC Structure

Exhibit 46-2 lists the Campus and Computing Center LMRCs and the aligned chapters. A Safety Advisory Committee and a DEEO Advisory Committee may also continue to operate at each Campus and Computing Center unless the local parties agree or have agreed in the past to combine the responsibilities of those committees into the local LMRC.

Chapters will be aligned with a Campus or Computing Center LMRC as indicated below. In addition, where employees within the geographic jurisdiction of a Campus of Computing Center LMRC are represented by an NTEU Chapter not designated as part of that LMRC, that chapter may send a representative to the Campus or Computing Center LMRC meeting as long as:

1. that chapter takes one of the seats already allotted to the Union so that no additional NTEU representative is attending the meeting;
2. there was an agenda item submitted involving the employees that chapter represents; and
3. that chapter provides notice to the management chairperson five (5) days in advance of the LMRC meeting that they will be attending.

The substitute chapter representative will be eligible to receive reimbursement for travel and per diem expenses if the regular member was also eligible for such reimbursement for that meeting.

Andover Campus LMRC *Andover Campus – Chapter 68* *Richmond Call Site – Chapter 48* *Baltimore Call Site – Chapter 62* *Pittsburgh Call Site – Chapter 34* *Buffalo Call Site – Chapter 58*	**Fresno Campus LMRC** *Fresno Campus – Chapter 97* *Seattle Call Site – Chapter 30* *Portland Call Site – Chapter 40*
Atlanta Campus LMRC *Atlanta Campus – Chapter 284* *Atlanta Campus – Chapter 70* *Jacksonville Call Site – Chapter 16* *Puerto Rico Call Site – Chapter 193*	**Kansas City Campus LMRC** *Kansas City Campus – Chapter 66* *St. Louis Call Site – Chapter 14* *Cleveland Call Site – Chapter 37* *Indianapolis Call Site – Chapter 49*
Austin Campus LMRC *Austin Campus – Chapter 247* *Austin Campus – Chapter 72* *Dallas Call Site – Chapter 46* *Denver Call Site – Chapter 32* *Puerto Rico Call Site – Chapter 193*	**Memphis Campus LMRC** *Memphis Campus – Chapter 98* *Nashville Call Site – Chapter 270* *Iowa Call Site – Chapter 4*
Brookhaven Campus LMRC *Brookhaven Campus – Chapter 99* *Buffalo Call Site – Chapter 58*	**Ogden Campus LMRC** *Ogden Campus – Chapter 67* *Oakland Call Site – Chapter 20* *Denver Call Site – Chapter 32*
Cincinnati Campus LMRC *Cincinnati Campus – Chapter 73* *ACS Call Site – Chapter 24*	**Philadelphia Campus LMRC** *Philadelphia Campus – Chapter 71* *ACS Call Site – Chapter 71* *Arch Street Call Site – Chapter 22*
Martinsburg Computing Center LMRC *Martinsburg Computing Center – Chapter 82*	**Detroit Computing Center LMRC** *Detroit Computing Center – Chapter 78*

ALR Geographic Areas

Area 1
Connecticut, Massachusetts, Maine, New Hampshire, New York (Upstate), Vermont, Rhode Island

Area 2
Florida, Georgia

Area 3
Texas

Area 4
New York

Area 5
Kentucky, Ohio

Area 6
Illinois, Indiana, Michigan, Minnesota, North & South Dakota, Wisconsin

Area 7
Arizona, California (Fresno), Idaho, Nevada

Area 8
Kansas, Iowa, Missouri, Nebraska, Oklahoma

Area 9
Alabama, Arkansas, Tennessee, Louisiana, Mississippi

Area 10
Alaska, California, Hawaii, Oregon, Washington

Area 11
Colorado, Montana, Utah, New Mexico, Wyoming

Area 12
New Jersey, Pennsylvania

Area 13
Delaware, Maryland, North & South Carolina, VA (SE), Puerto Rico, Virgin Islands

Area 14
Maryland (NW), Metro DC, VA (North & West), West VA

IRS Telework Agreement for Bargaining Unit (BU)

The following constitutes an agreement between: *(*denotes information that is required)*

Name of Employee*	SEID* *(click to look up)*	Position/Series/Grade
Name of Supervisor/Manager*	Business Unit* *(select from drop-down list or enter it if not in list)*	

IRS Office Information

POD address*	City*	State*	ZIP code*

Employee's work telephone number *(include area code)*

The Supervisor/Manager and the employee agree as follows:

A. Telework Option Requested* *(select only one)*

☐ Frequent ☐ Recurring ☐ Ad Hoc**

If you selected Frequent or Recurring, check every applicable telework day* *(e.g., every planned telework day)*

Week 1 ☐ Monday ☐ Tuesday ☐ Wednesday ☐ Thursday ☐ Friday ☐ Saturday ☐ Sunday

Week 2 ☐ Monday ☐ Tuesday ☐ Wednesday ☐ Thursday ☐ Friday ☐ Saturday ☐ Sunday

** Consistent with the provisions of Article 50, employees must secure manager/supervisor approval for each requested AdHoc telework day.

Additional comments regarding telework schedule *(if needed)*

B. Telework Location* *(Mileage Calculator)*

☐ Personal residence ☐ Other location *(identify alternate location)*

Personal Residence

Address *(street and unit number - if applicable)*	City	State	ZIP code
Home telephone number *(include area code)*	Personal cellphone number *(optional - include area code)*		
IRS cellphone number *(if applicable - include area code)*	Other telephone number *(optional - include area code)*		

Other Location

Address *(street and unit number - if applicable)*	City	State	ZIP code
Telephone number *(include area code)*	Other telephone number *(optional - include area code)*		

C. Time and Attendance/Leave/Credit/Compensatory Hours

I understand that the laws, rules, regulations and Agency policies which govern time and attendance, leave, compensatory time and overtime remain in effect regardless of whether I am working at the IRS POD or from an alternative worksite such as my home. Consistent with Article 50, subsection 6E, I agree to properly reflect in the time and attendance system hours worked at the approved Telework location(s). I agree to follow the office procedure for requesting annual, sick or other leave. I must inform my supervisor/manager when unable to perform work due to illness or personal reasons during the tour-of-duty and request appropriate leave. FLSA non-exempt employees are not permitted to work any time beyond their authorized schedule.

D. Official Work Duties/Assignments

I agree to perform only official duties during my authorized work hours while at the alternative work site, and to establish/maintain communications arrangements that ensure availability to interface with my supervisor/manager and/or official duty station. I am expected to complete all assigned work according to procedures mutually agreed to by me and my supervisor/manager in accordance with the guidelines and standards detailed in my performance plan and all applicable policies.

Continue to next page

E. Liability

I understand that the IRS is not responsible for covering operating cost associated with the use of my home as an alternate worksite. I understand that the IRS will not be liable for damages to my real or personal property while I am working from the home base POD, except to the extent the agency is held liable by the Military Personnel and Civilian Employee Claims Act.

F. Equipment/Work Area Safety and Security

I will ensure that Government-provided equipment/property is used only for authorized purposes. I agree to provide a work area that is secure, free from disturbance and suitable for performance of official duties.

G. Telework Site Visits

I understand that my supervisor/manager may visit my telework site with an advance notice of 48 hours and I may arrange for an NTEU representative to accompany the supervisor.

H. Security/Privacy

I agree to comply with all established agency policies and directives on security, privacy, and record keeping measures.

I. Suspension/ Modification/Cancellation of Telework Agreement

I understand that my supervisor/manager may temporarily suspend, modify or terminate the Telework arrangement pursuant to Article 50, subsection 2.K.

Employee Certification*

By signing this Telework Agreement, I affirm that I: *(all must be checked to submit this agreement for approval)*

☐ Agree to abide by the IRS-NTEU collective bargaining agreement provisions regarding telework.

☐ Have completed the IRS Telework Training, consistent with Article 50, subsection 3.C.1.

☐ Will ensure that my alternate worksite provides the work environment, connectivity, technology, and security necessary for my performance of official duties.

Employee signature*	Date signed

Supervisor/Manager Certification

This employee has completed the Telework Training and meets Telework Eligibility requirements. I ☐ Approve ☐ Disapprove this request.* *(See Manager Instructions)*

I am denying this Telework Agreement for the following reasons

Supervisor/Manager signature*	Date signed

Manager Instructions: The Presidential Memo-Enhancing Workplace Flexibilities and Work-life Programs (June, 23, 2014) requires that you respond to this request within, and no later than **20 business days**. However, managers should respond to telework requests as soon as practicable. If your employee wishes to discuss this request, managers must make themselves available for that discussion.

If approved: 1) Save a copy of this form in pdf for your records and forward one to your employee.

If denied, suspended, or terminated: You must provide a written justification above, provide a copy to your employee, and save a copy for your records as required by the IRS Telework Program Office.

Managers must ensure that a copy of the approved or denied Telework Agreement is uploaded on the IRS Telework Portal.

Warning: Once the manager signs this document, it may not be edited online. Only pen and ink notations may be made.

Remember: Edits that involve a change to telework type require a new Telework Agreement.

Privacy Act Notice

Authority - 5 U.S.C. 301. Purpose and Routine Uses - The primary use of this information is to specify the terms of the Telework Program and constitutes an agreement between the voluntarily participating employee and their manager who will retain the agreement. The information in this agreement may be used in administrative or judicial proceedings affecting employees' personnel rights. This agreement may also be provided to the Department of Justice for the purpose of litigating any civil, administrative, or judicial proceeding or criminal prosecution where the United States, the IRS or its employees are parties. The complete listing of possible recipients of this agreement may be found under the heading "Routine Uses" in the Federal Register notice of the system of records in which it will be kept: Treasury/IRS General Personnel/Payroll Records: 36.003 (60 FR 56804-56805). Effects of Non Disclosure - Furnishing this information is voluntary, but failure to do so will result in disapproval of the employee's Telework Program participation. Falsification may be grounds for disciplinary and/or adverse action. The IRS may input your address into an online geolocation service to calculate mileage between duty station and requested telework location(s) for the purpose of determining the mileage limit is within policy requirements.

The following occupations are eligible for Frequent Telework:

The following occupations Service-wide:

1. Revenue Agents;
2. Revenue Officers;
3. Computer Audit Specialists;
4. Engineers and Appraisers;
5. Economists;
6. Program/Management Analysts;
7. Social Scientists;
8. Portfolio Specialists;
9. Budget Analysts;
10. Computer Aided Facilities Management Specialists;
11. Public Affairs Specialists;
12. Statisticians; and
13. Operations Research Analysts;
14. **The following occupations in Appeals:**
    (a) Appeals Officers;
    (b) Settlement Officers;
    (c) Tax Computation Specialists; and
    (d) Tax Compliance Officers;

15. **The following occupations in CFO:**
    (a) GS - 510 Series Accountants;

16. **IT Specialists (IT) in:**
    (a) Enterprise Information Technology Program Management Office;
    (b) Strategy and Planning;
    (c) Affordable Care Act (ACA) Office; and
    (d) Enterprise Services;

17. **IT Specialists (IT) in EOPS as follows:**
    (a) Demand Management and Project Governance Division;
    (b) Mainframe Services and Support Division;
    (c) Security Operations and Standards Division; and
    (d) Server Support and Services Division;

18. **IT Contracting Officer Representatives and IT Specialists (Customer Support) on the Service Desk in UNS;**
    (a) IT Management Services Employees;
    (b) Computer Scientists in IT Enterprise Services;
    (c) Applications Development employees in IT;

19. **The following occupations in LB&I:**
    (a) Tax Computation Specialists;
    (b) RA and Engineer Issue Practice Network Subject Matter Experts;
    (c) RA and Engineer Issue Practice Network Coordinators;
    (d) Technical Specialists;
    (e) RA Reviewers;
    (f) Data Scientists; and
    (g) Tax Law Specialists;

20. The following occupations in the Office of Professional Responsibility:
(a) Attorneys (GS-905); and
(b) Paralegals (GS-950);

21. **The following occupations in PGLD**:
(a) GS-301 - Disclosure Technical Advisors;
(b) GS-301 - Government Liaison Analysts; and
(c) GS-301 - Disclosure Specialists;

22. The following occupations in Procurement:
(a) Business Operations Specialists;
(b) Procurement Analysts;
(c) Contract Price/Cost Analysts;
(d) Contract Specialists;
(e) Procurement Technicians; and
(f) Information Technology Specialists;

23. The following occupations in RPO:
(a) GS-343- Management & Program Analysts;
(b) GS-501- Tax Analysts; and
(c) GS-560- Budget Analysts;

24. **The following occupations in SB/SE**:

(a) Specialty Collection Insolvency:	GS-301 - Insolvency System Analysts;
(b) ACS/SCP	GS-962 – Collection Representatives; GS-962 -Lead Collection Representatives;
(c) ACSS/CSCO/CLO/CCP/ Specialty Collection Offer in Compromise/ Specialty Collection Insolvency:	GS-592 - Tax Examiners; GS-592 – Lead Tax Examiners;
(d) ACSS/CSCO/CLO/CCP/ Specialty Collection Offer in Compromise:	GS-501 - Inventory Control Coordinators;
(e) ACSS/CSCO:	GS-592 - Collection Due Process Tax Technicians / TAS Liaisons;
(f) ACSS/CSCO:	GS-501 - Collection Due Process Coordinators;
(g) ACS/SCP:	GS-301 - Computer Assistants;
(h) ACS/SCP:	GS-335 - Computer Assistants;
(i) ACS/SCP/P&A:	GS-301 - Telephone System Analysts;
(j) ACSS/CSCO/CLO/CCP/CSCO/P&A:	GS-501 - Independent Reviewers;
(k) ACSS/CSCO/CLO/CCP/CSCO/P&A:	GS-501 - Quality Analysts;
(l) ACSS/CSCO/CLO/CCP/CSCO/P&A:	GS-501 - Training Coordinators;

(m) ACSS/CSCO/CLO/CCP/CSCO/PPA:	GS-501 - Technical Advisors;
(n) Correspondence Exam, Field Support:	GS-501 - Automated Examination Systems; Specialists (System Monitor);
(o) AUR, Correspondence Exam, Field Support, Centralized Specialty Tax, P&A, CCP, CAWR, Innocent Spouse:	GS-344 - Management and Program Assistants OA/DM;
(p) AUR/BUR/ESRP:	GS-592 - Compliance Liaisons;
(q) AUR:	GS-501 - AUR Coordinators;
(r) AUR:	GS-501 - Assistant AUR Coordinators;
(s) AUR/BUR/ESRP, Field Support, Correspondence Exam:	GS-501 - Functional Training Coordinators;
(t) AUR/BUR/ESRP:	GS-344 – Gatekeepers;
(u) AUR, Correspondence Exam, Field Support, Centralized Specialty Tax, P&A, CCP, CAWR, Innocent Spouse:	GS-344 - Management and Program Assistants OA/Ops;
(v) AUR, Correspondence Exam, Field Support, Centralized Specialty Tax, P&A, CCP, CAWR, BUR, ESRP, Innocent Spouse:	GS-344 - Management and Program Assistants;
(w) SBSE EXAM CEA Field Support:	GS-950 - Paralegal Specialists;
(x) Innocent Spouse:	GS-592 - First Read Tax Examining Technicians;
(y) BSA CTR Operations:	GS-987 - Tax Law Specialists;
(z) BSA CTR Operations:	GS-987 - FBAR Coordinators - Tax Law Specialists;
(aa) Collection:	GS-1169 – Offer Specialist, RO Reviewers and Advisors, and Revenue Officer Examiners (ROE);
(bb) Examination:	RA Reviewers;
(cc) Examination	GS-1169 - Revenue Officer Examiners (ROE);
(dd) Operations Support:	Research Staff;
(ee) Examination; Centralized Specialty Tax Units:	GS-526 Tax Specialists;
(ff) Collection; Examination; Office of Fraud Enforcement; Operations Support:	Tax Analysts;

(gg) Examination	GS-905 - Estate & Gift Tax Attorneys, and GS-901 - Estate Tax Legal Specialists;
(hh) Examination	Fuel Compliance Officers and Fuel Compliance Agents;
(ii) Collection	Bankruptcy Specialists (non-campus positions); and
(jj) Examination	Financial Technicians (GS-503) in the Innocent Spouse Operation (ISO);

25. The following occupations in TAS:

(a) RO and RA Technical Advisors;
(b) Quality Analysts;
(c) Tax Analysts in Technical Analysis and Guidance;
(d) Account Technical Advisors;
(e) All bargaining unit positions in SAED;
(f) All EDCA Area Analysts;
(g) Local Office Analysts;
(h) Case Advocates;
(i) Lead Case Advocates;
(j) Intake Advocates; and
(k) Lead Intake Advocates;

26. The following occupations in TEGE:

(a) Tax Law Specialists;

27. The following occupations in W&I:

(a) Tax Analysts in CAS HQ (includes only AM, SP, JOC, and EPSS);
(b) Budget Technicians;
(c) Braille Specialists;
(d) Translators;
(e) Translator Assistants;
(f) Visual Information Specialists;
(g) Operations Research Analysts – Research;
(h) Statisticians;
(i) Publishing Specialists;
(j) Education Training Specialists;
(k) Distribution Analysts in Media and Publications excluding CPS and NDC;
(l) IT Specialists/Telephone System Analyst - EPSS and SP;
(m) Tax Analysts in RICS HQ (RIVPM);

(n) W&I (JOC):	GS-343 - Management and Program Analysts;
(o) W&I (JOC):	GS-344 - Management and Program Assistants;
(p) W&I (JOC):	GS-501 - Quality Analysts;
(q) W&I (JOC):	GS-501 - Quality Review Specialists;
(r) W&I (EPSS):	GS-592 - Tax Examining Technicians;
(s) W&I (EPSS):	GS-592 - Lead Tax Examining Technicians;
(t) W&I (EPSS):	GS-335 - Computer Assistants;
(u) W&I (EPSS):	GS-2210 - Information Technology Specialists;
(v) W&I (EPSS):	GS-0318 – Secretaries;
(w) W&I (EPSS):	GS-0343 – Program Analysts/Management and Program Analysts;
(x) W&I (AM):	GS-962 - Customer Service Representatives, including Centralized Evaluative Review and IDTVA
(y) W&I (AM):	GS-962 - Lead Customer Service Representatives, including Centralized Evaluative Review and IDTVA;
(z) W&I (AM):	GS-301 - Telephone System Support (TSS)/Telephone System

	Analysts/Tech Advisors;
(aa) W&I (AM):	GS-344 - Management and Program Assistants (Gatekeeper);
(bb) W&I (AM):	GS-343 - Program Analysts (SA Staff);
(cc) W&I (AM):	GS-343 - Management and Program Analysts (P&A Staff & Site);
(dd) W&I (AM):	GS-987 - Tax Law Specialists (TLS);
(ee) W&I (SP):	GS-343 - Management and Program Analysts;
(ff) W&I (SPEC)	Tax Consultants;
(gg) W&I	Tax Analysts in Business Modernization (MTT and MDD); Media & Publications; Field Assistance; SPEC; Finance; WISS; and Communications & Liaison;
(hh) W&I	Tax Law Specialists in Media & Publications;
(ii) W&I (FA):	GS-343 - Management and Program Analysts;
(jj) W&I (FA):	GS-301 - Policy Analysts;
(kk) W&I (M&P)	GS-987- Tax Law Specialists; and
(ll) W&I (M&P)	GS-2003 - Supply Management Specialists.

Glossary of Terms

Displaced Employee

(1) A current career or career conditional competitive service employee in tenure group 1 or 2, at grade levels GS-15 or equivalent and below, who has received a specific reduction in force (RIF) separation notice or notice of proposed removal for declining a directed reassignment or transfer of function outside of the local commuting area; or,

(2) A current Executive Branch agency employee in the excepted service, serving on an appointment without time limit, at grade levels GS-15 or equivalent and below, who has been given noncompetitive appointment eligibility and selection priority by statute for positions in the competitive service, and who is in receipt of a reduction in force separation notice or notice of proposed removal for declining a transfer of function or directed reassignment outside of the local commuting area.

Surplus Employee

(1) A current agency employee serving under an appointment in the competitive service, in tenure group 1 or 2, at grade levels GS-15 or equivalent and below, who has received a certificate of expected separation or other official certification issued by the agency indicating that the position is surplus, for example, a notice of position abolishment, or a notice stating that the employee is eligible for discontinued service retirement; or,

(2) A current Executive Branch agency employee serving on an excepted service appointment without time limit, at grade levels GS-15 or equivalent and below, who has been issued a certificate of expected separation or other official agency certification indicating that his or her position is surplus, for example, a notice of position abolishment or a notice stating that the employee is eligible for discontinued service retirement, and who has been conferred noncompetitive appointment eligibility and special selection priority by statute for positions in the competitive service; and

(3) At an agency's discretion, a current Executive Branch employee serving on a Schedule A or B excepted appointment without time limit, at grade levels GS-15 or equivalent and below, and who is in receipt of a certificate of expected separation or other official agency certification indicating that his or her job is surplus, for example, a notice of position abolishment, or an official notice stating that the employee is eligible for discontinued service retirement; or an employee who has received a RIF notice of separation, or a notice of proposed removal for declining a transfer of function or directed reassignment outside of the local commuting area. Such employee may exercise selection priority for permanent excepted service positions within the agency's local commuting area, provided the position to which appointed has the same appointing authority, i.e., Schedule A or B, as the position from which being separated.

Local Commuting Area

The geographic area that usually constitutes one area for employment purposes as determined by the agency. It includes any population center (or two or more neighboring ones) and the surrounding localities in which people live and can reasonably be expected to travel back and forth daily to their usual employment.

NATIONAL TREASURY EMPLOYEES UNION

Chapter_____

The employee's exclusive representative for all eligible employees is Chapter _____ of the National Treasury Employees Union (commonly known as "NTEU"). So that your chapter may provide maximum services and opportunities to employees, NTEU invites you to furnish the following information on this pre-addressed post card.

Name: _____
Last First Middle Initial

Address: _____
Number Street

_____
City State Zip code

Work Phone:_____ Home Phone:_____
SSN:_____ Division:_____

I am interested in learning more about the following Union activities and/or working in one of these areas:

_____ Steward _____ Membership Recruiting
_____ P.R. _____ Membership Services
_____ Legislative _____ Social

I would like information of the following programs:

_____ Health Insurance
_____ In-Hospital
_____ Credit Card
_____ Life Insurance
_____ Attorney Referral
_____ Retiree Membership
_____ Auto
_____ Vision
_____ Long Term Disability
_____ IRA and Supplemental Retirement
_____ Accidental Death and Dismemberment

Ground Rules for the 2025 National Agreement Midterm Reopener Negotiations between Internal Revenue Service and National Treasury Employees Union

1. This agreement is entered into pursuant to the provisions of the Federal Service Labor-Management Relations Statute, 5 U.S.C. § 7101, et seq., and serves as the procedural ground rules governing term bargaining between the Internal Revenue Service (IRS or Employer) and the National Treasury Employees Union (NTEU or Union) over the mid-term reopener agreement to the 2022 National Agreement.

2. The parties will exchange written proposals on September 29, 2023.

3. Proposals may include amendments to up to three (3) current articles and one (1) new article by each party (except that Article 9 may only be opened at the election of NTEU and Article 13 may only be opened at the election of the Employer). In addition, either party may propose ground rules for the end-of-term negotiations. Such ground rules will contain a mediation/factfinding process unless the Parties mutually agree otherwise. These ground rules will be in addition to any articles opened by either party.

4. Proposals may be amended or modified during bargaining. Such amendments or modifications must be consistent with Article 47 of the National Agreement.

5. In person bargaining will be conducted for three (3) weeks (all non-contiguous, unless mutually agreed otherwise) during October, November and, if necessary, December 2023.

6. If needed, one (1) week of mediation will be conducted in January 2024; and one (1) week of factfinding will be conducted by February 7, 2024.

7. Normally, face-to-face bargaining will be conducted from 1:30 PM to 5:00 PM on the first day of each session and 9:00 AM to Noon on the last day of each session. Otherwise, face-to-face bargaining will begin at 9:00 AM and end at to 4:30 PM. Federal holidays will be observed. The parties may agree to expand these time frames based upon the need to facilitate resolution of issues through the collective bargaining process to include bargaining on weekends, nights and holidays.

8. Unless otherwise agreed, the site of the negotiations will alternate between IRS and NTEU office space in Washington, D.C.

9. By mutual agreement and to expedite bargaining and facilitate the resolution of issues, the parties may conduct simultaneous bargaining at certain times and places to be agreed upon during any portion of the bargaining. Bargaining may also include the use of mini-bargaining teams.

10. If an impasse remains following the last bargaining session (or sooner if the parties mutually agree), the parties will employ the services of a neutral third-party Factfinder to use a combination of mediation and arbitration techniques to resolve any impasses. Prior to July 31, 2023, the parties will select a Factfinder pursuant to the following process. Absent mutual agreement on the neutral, the Parties will obtain a list from FMCS or AAA of eleven (11) neutrals who meet the following criteria:

    a.) At least ten (10 years of experience in Federal sector mediation and arbitration;
    b.) Must be an attorney;
    c.) Must be a National Academy member; and
    d.) Can be located anywhere in CONUS.

    The procured list will be retained by FMCS or AAA. Each Party may submit a list of three (3) additional neutrals (who meet the same criteria listed above) to FMCS or AAA. The final list will be compiled by FMCS or AAA and distributed simultaneously to the parties. Not less than five (5) days after receiving the list, the parties will alternately strike one (1) name at a time from the list until only one (1) name remains. The parties agree that the remaining name will serve as the Factfinder. The party to make the first strike will be chosen through a coin toss. The work of the third party neutral Factfinder will include holding hearings on issues in dispute and the preparation of a written Factfinder's report with recommendations.

11. The Factfinder will issue a final recommendation no later than close of business on Monday, March 3, 2024.

12. The parties will have five (5) workdays from the receipt of the Factfinder's report to decide whether to accept the report in whole or part, or not at all. Thereafter, if a final resolution of the issues in dispute is not achieved, the procedures in Paragraph 14, below, will be followed.

13. Any dispute remaining after receipt of the Factfinder's report will be resolved pursuant to 5 U.S.C. § 7119 or other appropriate provisions of 5 U.S.C. § 7101, et seq. Either party may move remaining disputes to the statutory impasse resolution process.

14. The fees and expenses of the third party neutral utilized by the parties will be shared equally. However, in the event a party objects to the Factfinder's recommendation and either party requests the assistance of the Federal Service Impasses Panel (FSIP) to finally resolve the dispute, the objecting party will pay the full costs of a single mediator/arbitrator.

15. Official time will be authorized for a maximum of five (5) bargaining unit employees representing NTEU, selected by the NTEU National President, during each week of the negotiations and for travel to and from the negotiations during the time the employee would otherwise be in a duty status. There is no limit on the number of NTEU national staff or national elected officials on NTEU's bargaining team.

16. Each party may have legal counsel during negotiations and impasse procedures. The parties also agree that each may have observers and consultants present during negotiations, mediation and arbitration, but not seated at the main bargaining table. As a matter of professional courtesy, observers and consultants will be identified at the beginning of each bargaining session.

17. Generally, the parties will bear the costs of their own travel and per diem except that the Employer will pay for travel and per diem for up to five (5) bargaining unit employees to participate in each week of the negotiations, mediation and arbitration and to participate in any procedure conducted pursuant to 5 U.S.C. § 7119 or other provisions of 5 U.S.C. § 7101, et seq.

18. Travel and per diem (which includes lodging, meals and incidentals) will be reimbursed in accordance with the Federal Travel Regulations.

19. If a party relies upon documentary evidence to support a proposal, copies of such documentation will be timely provided to the other party upon request.

20. Prior to the beginning of bargaining, the parties will identify the names of the members of their respective bargaining teams. Bargaining team members must be identified in time to permit the issuance of travel orders.

21. All agreements reached on individual issues are tentative. Such agreement on issues must be committed to writing and initialed by each party's chairperson. There will be no final agreement on the issues as a whole until all issues are agreed. Thereafter, implementation will follow ratification by NTEU according to its bylaws and the approval of the agreement by the Department of the Treasury pursuant to 5 U.S.C. § 7114. The ratification process will not negate any term lawfully imposed during the impasse resolution process unless otherwise agreed to by the parties.

22. Proposals declared non-negotiable by the Department of the Treasury or moved to the statutory impasse process will not delay the effective date of the remaining provisions. The Union will be notified in writing by the Employer if any provisions are declared non-negotiable by the Department of the Treasury.

23. Consistent with Article 47, subsection 1F, the parties recognize that publicity concerning issues being negotiated has a detrimental impact on the bargaining process.

Reasonable Accommodation

The Internal Revenue Service shall take positive and persistent action to recruit, hire, develop, and advance persons with disabilities. The Service shall make reasonable accommodations for all qualified applicants or employees with physical or mental disabilities in accordance with law. Executives, managers, and supervisors shall create a positive work environment that will encourage employees with disabilities to maximize and reach their full potential. The Internal Revenue Service shall take necessary action to ensure that members of the public with disabilities have an equal opportunity to effectively participate in its programs, activities, and services, in accordance with law. The Service shall comply with all appropriate rules, regulations, and directives.

Disability: A physical or mental impairment that substantially limits one or more of the major life activities.

Reasonable Accommodation (RA): A change or adjustment that enables a qualified person with a disability to apply for a job, perform job duties, or enjoy benefits and privileges of employment. There are three categories of RA:

1. modifications or adjustments to a job application process to permit an individual with a disability to be considered for a job (such as, providing application forms in alternative formats like large print or Braille);
2. modifications or adjustments to enable a qualified individual with a disability to perform the essential functions of the job (such as, providing sign language interpreters); and
3. modifications or adjustments that enable employees with disabilities to enjoy equal benefits and privileges or employment (such as, removing physical barriers in an organization's cafeteria).

Major Life Activity: Basic activities that the average person in the general population can perform with little or no difficulty, including, but not limited to, caring for oneself, performing manual tasks, seeing, hearing, eating, sleeping, walking, standing, lifting, bending, speaking, breathing, learning, reading, concentrating, thinking, communicating, and working. A major life activity also includes the operation of a major bodily function, including, but not limited to, functions of the immune system, normal cell growth, digestive, bowel, bladder, neurological, brain, respiratory, circulatory, endocrine, and reproductive functions.

How to request RA:

- The reasonable accommodation process begins as soon as the employee makes a verbal or written request for accommodation to his/her immediate supervisor, a supervisor or manager in his/her immediate chain of command or servicing Reasonable Accommodation Services Area. The manager or supervisor or the Reasonable Accommodation Coordinator will work with the employee to complete the Form13661, "Request for Reasonable Accommodation."
- The timeframe for processing the request will depend on the nature of the accommodation requested, and whether it is necessary to obtain supporting documentation, and/or purchase equipment or furniture.
- Detailed information on timeframes, internal processes, and types of accommodation, approvals, denials and appeals are found on the IRS Disability Office website, under "RA Process."

Appendix I

Title 26. Internal Revenue

Chapter I. Internal Revenue Service, Department of the Treasury

Subchapter H. Internal Revenue Practice

Part 801. Balanced System for Measuring Organizational and Employee Performance Within the Internal Revenue Service

§ 801.1 Balanced performance measurement system; in general.

(a) In general. (1) The regulations in this part 801 implement the provisions of sections 1201 and 1204 of the Internal Revenue Service Restructuring and Reform Act of 1998 (Pub.L. 105-106, 112 Stat. 685, 715-716, 722) (the Act) and provide rules relating to the establishment by the Internal Revenue Service (IRS) of a balanced performance measurement system.

(2) Modern management practice and various statutory and regulatory provisions require the IRS to set performance goals for organizational units and to measure the results achieved by those units with respect to those goals. To fulfill these requirements, the IRS has established a balanced performance measurement system, composed of three elements: Customer Satisfaction Measures; Employee Satisfaction Measures; and Business Results Measures. The IRS is likewise required to establish a performance evaluation system for individual employees.

(b) [Reserved]

801.2 Measuring organizational performance.

The performance measures that comprise the balanced measurement system will, to the maximum extent possible, be stated in objective, quantifiable, and measurable terms and will be used to measure the overall performance of various operational units within the IRS. In addition to implementing the requirements of the Act, the measures described here will, where appropriate, be used in establishing performance goals and making performance evaluations established, inter alia, under Division E, National Defense Authorization Act for Fiscal Year 1996 (the Clinger-Cohen Act of 1996) (Pub.L. 104-

106, 110 Stat. 186, 679); the Government Performance and Results Act of 1993 (Pub.L. 103-62, 107 Stat. 285); and the Chief Financial Officers Act of 1990 (Pub.L. 101-576, 108 Stat. 2838). Thus, organizational measures of customer satisfaction, employee satisfaction, and business results (including quality and quantity measures as described in § 801.6T) may be used to evaluate the performance of or to impose or suggest production goals for, any organizational unit.

§ 801.3 Measuring employee performance.

(a) In general. All employees of the IRS will be evaluated according to the critical elements and standards or such other performance criteria as may be established for their positions. In accordance with the requirements of 5 USC 4312, 4313, and 9508 and section 1201 of the Act, the performance criteria for each position as are appropriate to that position, will be composed of elements that support the organizational measures of Customer Satisfaction, Employee Satisfaction, and Business Results; however, such organizational measures will not directly determine the evaluation of individual employees.

(b) Fair and equitable treatment of taxpayers. In addition to all other criteria required to be used in the evaluation of employee performance, all employees of the IRS will be evaluated on whether they provided fair and equitable treatment to taxpayers.

(c) Senior Executive Service and special positions. Employees in the Senior Executive Service will be rated in accordance with the requirements of 5 USC 4312 and 4313 and employees selected to fill positions under 5 USC 9503 will be evaluated pursuant to workplans, employment agreements, performance agreements, or similar documents entered into between the IRS and the employee.

(d) General workforce. The performance evaluation system for all other employees will--

Establish one or more retention standards for each employee related to the work of the employee and expressed in terms of individual performance;

Require periodic determinations of whether each employee meets or does not meet the employee's established retention standards;

Require that action be taken in accordance with applicable laws and regulations, with respect to employees whose performance does not meet the established retention standards;

Establish goals or objectives for individual performance consistent with the IRS's performance planning procedures;

Use such goals and objectives to make performance distinctions among employees or groups of employees; and

Use performance assessments as a basis for granting employee awards, adjusting an employee's rate of basic pay, and other appropriate personnel actions, in accordance with applicable laws and regulations.

(e) Limitations. (1) No employee of the IRS may use records of tax enforcement results (as described in § 801.6) to evaluate any other employee or to impose or suggest production quotas or goals for any employee.

(i) For purposes of the limitation contained in this paragraph (e), employee has the meaning as defined in 5 USC 2105(a).

(ii) For purposes of the limitation contained in this paragraph (e), evaluate includes any process used to appraise or measure an employee's performance for purposes of providing the following:

(C) Any required or requested performance rating.

(D) A recommendation for an award covered by Chapter 45 of Title 5; 5 USC 5384; or section 1201(a) of the Act.

(E) An assessment of an employee's qualifications for promotion, reassignment, or other change in duties.

(F) An assessment of an employee's eligibility for incentives, allowances, or bonuses.

(G) Ranking of employees for release/recall and reductions in force.

(H) Employees who are responsible for exercising judgment with respect to tax enforcement results in cases concerning one or more taxpayers may be evaluated on work done on such cases only in the context of their critical elements and standards. Performance measures based in whole or in part on quantity measures (as described in § 801.6) will not be used to evaluate the performance of any non- supervisory employee who is responsible for exercising judgment with respect to tax enforcement results (as described in § 801.6).

§ 801.4 Customer satisfaction measures.

The customer satisfaction goals and accomplishments of operating units within the IRS will be determined on the basis of information gathered through various methods. For example, questionnaires, surveys and other types of information gathering mechanisms may be employed to gather data regarding customer satisfaction. Information to measure customer satisfaction for a particular work unit will be gathered from a statistically valid sample of the customers served by that operating unit and will be used to measure, among other things, whether those customers believe that they received courteous, timely, and professional treatment by the IRS personnel with whom they dealt. Customers will be permitted to provide information requested for these purposes under conditions that guarantee them anonymity. For purposes of this section, customers may include individual taxpayers, organizational units, or employees within the IRS and external groups affected by the services performed by the IRS operating unit.

§ 801.5 Employee satisfaction measures.

The employee satisfaction numerical ratings to be given operating units within the IRS will be determined on the basis of information gathered through various methods. For example, questionnaires, surveys, and other information gathering mechanisms may be employed to gather dataregarding satisfaction. The information gathered will be used to measure, among other factors bearing upon employee satisfaction, the quality of supervision and the adequacy of training and support services. All employees of an operating unit will have an opportunity to provide information regarding employee satisfaction within the operating unit under conditions that guarantee them anonymity.

§ 801.6 Business results measures.

(a) In general. The business results measures will consist of numerical scores determined under the quality measures and the quantity measures described elsewhere in this section.

(b) Quality measures. Quality measures will be determined on the basis of a review by a specially dedicated staff within the IRS of a statistically valid sample of work items handled by certain functions or organizational units determined by the Commissioner or his delegate such as the following:

(1) Examination and collection units and Automated Collection System Units (ACS). The quality review of the handling of cases involving particular taxpayers will focus on such factors as whether IRS personnel devoted an appropriate amount of time to a matter, properly analyzed the facts, and complied with statutory, regulatory, and IRS procedures, including timeliness, adequacy of notifications, and required contacts with taxpayers.

(2) Toll-free telephone sites. The quality review of telephone services will focus on such factors as whether IRS personnel provided accurate tax law and account information.

(3) Other work units. The quality review of other work units will be determined according to criteria prescribed by the Commissioner or his delegate.

(c) Quantity measures. Quantity measures will consist of outcome-neutral production and resource data that does not contain information regarding the tax enforcement result reached in any case that involves particular taxpayers. Examples of quantity measures include, but are not limited to--

(1) Cases started;

(2) Cases closed;

(3) Work items completed;

(4) Customer education, assistance, and outreach efforts completed;

(5) Time per case;

(6) Direct examination time/out of office time;

(7) Cycle time;

(8) Number or percentage of overage cases;

(9) Inventory information;

(10) Toll-free level of access; and

(11) Talk time

(d) Definitions--(1) Tax enforcement results. A tax enforcement result is the outcome produced by an IRS employee's exercise of judgment in recommending or determining whether or how the IRS should pursue enforcement of the tax laws. Examples of tax enforcement results include a lien filed, a levy served, a seizure executed, the amount assessed, the amount collected, and a fraud referral. Examples of data that are not tax enforcement results include a quantity measure and data derived from a quality review or from a review of an employee's or a work unit's work on a case, such as the number or percentage of cases in which correct examination adjustments were proposed or appropriate lien determinations were made.

(2) Records of tax enforcement results. Records of tax enforcement results are data, statistics, compilations of information or other numerical or quantitative recordations of the tax enforcement results reached in one or more cases. Such records may be used for purposes such as forecasting, financial planning, resource management, and the formulation of case selection criteria. Records of tax enforcement results may be used to develop methodologies and algorithms for use in selecting tax returns to audit. Records of tax enforcement results do not include tax enforcement results of individual cases when used to determine whether an employee exercised appropriate judgment in pursuing enforcement of the tax laws based upon a review of the employee's work on that individual case.

§ 801.7 Examples.

(a) The rules of § 801.3 are illustrated by the following examples:

Example 1. (i) Each year Division A's Examination and Collection functions develop detailed workplans that set goals for specific activities (e.g., number of audits or accounts closed) and for other quantity measures such as cases started, cycle time, overage cases, and direct examination time. These quantity measure goals are developed nationally and by Area Office based on budget allocations, available resources, historical experience, and planned improvements. These plans also include information on measures of quality, customer satisfaction, and employee satisfaction. Results are updated monthly to reflect how each organizational unit is progressing against its workplan, and this information is shared with all levels of management.

(ii) Although specific workplans are not developed at the

(iii) Territory level, Headquarters management expects the Area Directors to use the information in the Area plans

(iv) to guide the activity in their Territories. For 2005, Area Office 1's workplan has a goal to close 1,000 examinations of small business corporations and 120,000 taxpayer delinquent accounts (TDAs), and there are 10 Exam Territories and 12 Collection Territories in Area Office 1.

While taking into account the mix and priority of workload, and available staffing and grade levels, the Examination Area Director communicates to the Territory Managers the expectation that, on average, each Territory should plan to close about 100 cases. The Collection Area Director similarly communicates to each Territory the expectation that, on average, they will close about 10,000 TDAs, subject to similar factors of workload mix and staffing.

(v) Similar communications then occur at the next level of management between Territory Managers and their Group Managers, and between Group Managers and their employees. These communications will emphasize the overall goals of the organization and each employee's role in meeting those goals. The communications will include expectations regarding the average number of case closures that would have to occur to reach those goals, taking into account the fact that each employee's actual closures will vary based upon the facts and circumstances of specific cases.

(vi) Setting these quantity measure goals, and the communication of those goals, is permissible because case closures are a quantity measure. Case closures are an example of outcome-neutral production data that does not specify the outcome of any specific case such as the amount assessed or collected.

Example 2. In conducting a performance evaluation, a supervisor is permitted to take into consideration information the supervisor has developed showing that the employee failed to propose an appropriate adjustment

to tax liability in one of the cases the employee examined, provided that information is derived from a review of the work

done on the case. All information derived from such a review of individual cases handled by the employee, including time expended, issues raised, and enforcement outcomes reached should be considered and discussed with the employee and used in evaluating the employee.

Example 3. When assigning a case, a supervisor is permitted to discuss with the employee the merits, issues, and development of techniques of the case based upon a review of the case file.

Example 4. A supervisor is not permitted to establish a goal for proposed adjustments in a future examination.

(b) [Reserved]

§ 801.8 Effective/applicability dates.

The provisions of §§ 801.1 through 801.7 apply on or after October 17, 2005.

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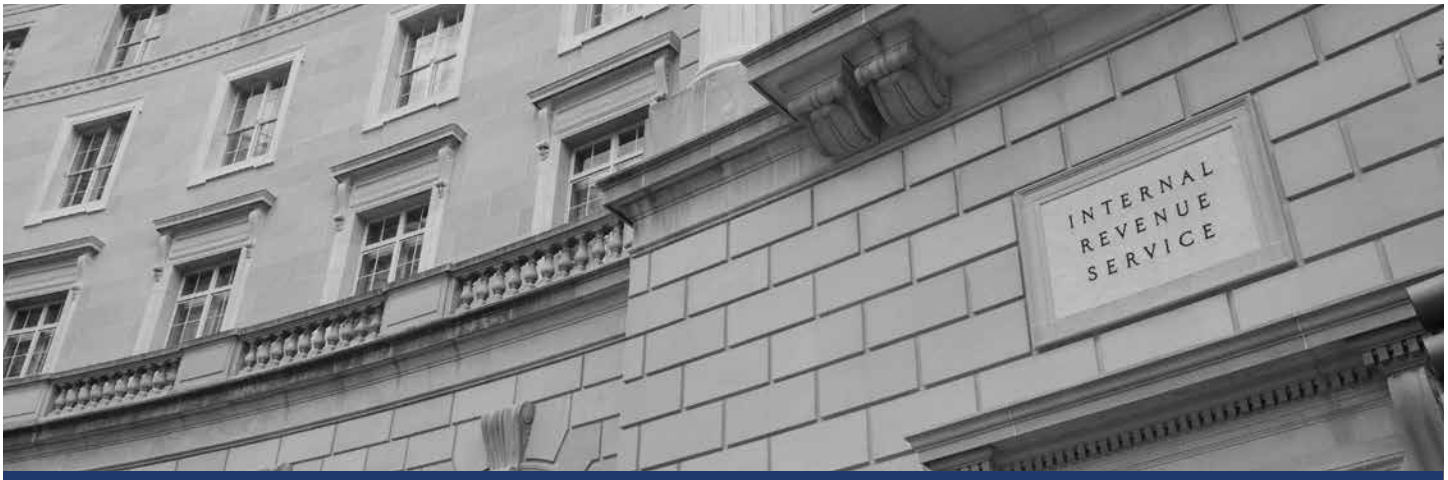

National Treasury Employees Union

The National Treasury Employees Union (NTEU) was formed in 1938 for one purpose — to make sure IRS employees are treated with the dignity and respect you deserve. That remains our mission today and will continue to be our mission in the future.

Over more than 80 years, NTEU has earned a reputation on Capitol Hill, at the bargaining table and in workplaces across the country as one of the toughest, smartest, and most persistent unions in the country.

Here are some of the many ways NTEU is working for you:

NEGOTIATING WITH THE IRS over the issues that matter most to you, such as performance awards programs that recognize exemplary work, telework, workplace protections, advancement opportunities and flexible work schedule options

REPRESENTING EMPLOYEES, solving workplace problems and ensuring you are treated fairly in accordance with the contract and law

ADVOCATING ON CAPITOL HILL for higher pay raises, new benefits, a secure retirement and boosts in IRS funding

EDUCATING THE PUBLIC AND THE MEDIA about the important mission of the IRS and the work you perform

KEEPING YOU INFORMED on breaking workplace news and other important workplace matters

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