2012

NATIONAL AGREEMENT II

Internal Revenue Service and
National Treasury Employees Union

IRS

NTEU
The National Treasury Employees Union
www.nteu.org

The National Treasury Employees Union

NTEU is the largest independent union of federal employees representing IRS employees across the country, including employees in financial regulatory agencies such as FDIC, SEC and OCC. In all, NTEU represents 150,000 federal employees—your colleagues in 31 federal agencies and departments.

Through a wide network of trained local NTEU chapter representatives who work alongside IRS employees and backed up by a professional staff of attorneys, negotiators, lobbyists and communications specialists, NTEU provides high quality workplace representation to the IRS workforce by:

- Representing employees in matters involving enforcing the contract and federal laws and regulations;
- Bargaining with the IRS over effectively on issues that matter to employees such as performance awards, alternative work schedules and leave, and so much more;
- Lobbying Congress regarding for fair pay and benefits, as well as sufficient IRS funding and resources for the IRS;
- Promoting to the media and the public a positive image of IRS employees and their contributions; and
- Providing IRS employees union members with information on critical workplace issues; and

Learn more about the work of NTEU at the IRS by checking the Press Releases and NTEU menu boxes at NTEU.org.

Internal Revenue Service

The roots of the IRS go back to 1862 when the position of Commissioner of Internal Revenue was created. Today, the IRS employs more than 100,000 employees at over 700 offices throughout the United States.

IRS Mission Statement
Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

IRS values:

- Honesty and Integrity: We uphold the public trust in all that we do; we are honest and forthright in all of our internal and external dealings.
- Respect: We treat each colleague, employee and taxpayer with dignity and respect.
- Continuous Improvement: We seek to perform the best that we can today, while embracing change, so that we can perform even better in the future.
- Inclusion: We embrace diversity of background, experience, and perspective.
- Openness and Collaboration: We share information and collaborate, recognizing that we are a team.
- Personal Accountability: We take responsibility for our actions and decisions and learn and grow from our achievements and mistakes.

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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 non-professional employees of the Internal Revenue Service (IRS), excluding all employees of the Chief Criminal Investigation; all employees of the Office of Chief Counsel; National Office employees of the Office of International Programs assigned to overseas posts-of-duty (POD); 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 Assistant, Assistant to or Staff Assistant to any management official identified in subsection 1A2;
4. Secretary to Personnel Officers; and
5. Secretary to Employee Relations Specialists.

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 ten (10) stand-alone Service-wide business units including:

1. Agency Wide Shared Services (AWSS);
2. Appeals;
3. Communications and Liaison (C&L);
4. Criminal Investigation (CI);
5. Large Business and Industry (LB&I);
6. Information Technology (IT);
7. Small Business/Self Employed (SBSE);
8. Tax Exempt and Government Entities (TE/GE);
9. Taxpayer Advocate Service (TAS); and
10. Wage and Investment (W&I);

B. 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 National 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.

C. "IRS Headquarters" includes:

1. Office of the Commissioner of Internal Revenue;
2. Human Capital Office;
3. Chief Financial Officer;
4. Office of Professional Responsibility;
5. Equity, Diversity and Inclusion;
6. Research, Analysis and Statistics;
7. IT Cybersecurity;
8. Office of Privacy, Information Protection and Data Security;
9. Whistleblower Office; and
10. Office of Taxpayer Burden Reduction.

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. The Director designated by the Employer (e.g., Submission Processing, Accounts Management) serves as the SCR on Campuses.

E. 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).

F. Unless otherwise specified, "days" means calendar days.

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 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.

Section 7

During the term of this Agreement, as new technology or electronic media become available to the Employer that may be used to satisfy its obligation to provide information to employees and the Union, the Employer may reopen this Section at the national level under the provisions of Article 47 of this Agreement.

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 web site 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) among 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 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.

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; and
   11. 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. a 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 I1 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.

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 take such 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.

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 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 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 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. 1. 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 with the Treasury Inspector General for Tax Administration (TIGTA) or any other representative of the Employer may result in disciplinary action has the right to representation, if requested, by a person designated by the Union.

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

(a) 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;

(b) that he or she is the subject of the conduct interview or whether the employee is being interviewed as a third party witness;

(c) 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;

(d) 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

(e) 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.

3. 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.

4. 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.

5. 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.

6. 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.

B. When an employee is interviewed by the Employer or an agent of the Employer (e.g., a representative of the Treasury Inspector General for Tax Administration), 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 CFR 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."

C. 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.

D. 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.

E. 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."

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.

F. 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.

G. In interviews regarding possible criminal conduct when the employee interviewed is represented by counsel, and when a representative of the Treasury Inspector General for Tax Administration 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.

H. Interviews conducted by agents of the Employer (e.g., the Treasury Inspector General for Tax Administration) 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.

I. 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.

J. 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.

K. 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.

L. 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.

M. 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

Relationships between employees and their managers should be mutually conducted in a businesslike, courteous and tactful manner. Moreover, 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 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.

Article 6 | Outside Employment

Section 1

The Employer will approve or disapprove an employee's written 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. An employee will use the form in Exhibit 6-1 when making a request for outside employment. If a response 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.

Section 2

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 applicable provisions of this Agreement.

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 Plain Talk About Ethics and Conduct. 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 written request 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. Form 5394 (Sections A and B) may be used for this purpose. 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 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 CFR 297.206.

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

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:

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.
3. 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 4

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. § 552a. Access to such documents will be subject to the IRM.

Section 5

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 6

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, the Union may either move forward with the grievance or may request an extension of time to file or appeal to subsequent steps.

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, the general subject of the discussion and the location and time of the discussion. In the event more than twenty (20) chapters are involved in any formal discussion, the Employer will provide notice and an agenda to the NTEU National President no less than ten (10) workdays in advance of the formal discussion, unless circumstances require a shorter notice period, and National NTEU will be responsible for determining which steward will attend the discussion.
   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; and
      (b) presentations by a representative of the Treasury Inspector General for Tax Administration and/or Labor Relations at training sessions.
   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.
   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

Workforce Relations Division. 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.

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 come to the Union office or other area 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 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) the implementation of a Workforce of Tomorrow initiative;

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

(i) 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. The following provisions will apply to orientations:

1. The Union will be provided a thirty (30) minute period for employee orientation sessions. 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 under

the LOTUP 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. The Union shall provide the Employer with a list of the chapters to 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, FAX 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 stewards will not attend the portion of formal group discussions where the results of the Employee Engagement Survey, or any successor to the Employee Engagement Survey, are discussed unless invited by the Employer. However, the Employer will not implement any changes identified during the meetings without providing notice to NTEU and bargaining 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. One (1) week of to be agreed upon between the parties annually at the national or local level, will be recognized by the Employer 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 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 Union representatives, 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, and upon request, the Employer will provide additional Service-wide budget briefings. 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 an entire Division, will be provided to the NTEU National Office at least thirty (30) days in advance of distribution to bargaining unit employees.

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

A. 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:

   1. the name of the contract;
   2. the method by which the contract was let (e.g., sole source, competitive bid);
   3. the name of the contractor;
   4. the location of the work;
   5. the nature of the work;
   6. the performance standards of the contract;
   7. the annual cost of such work when performed by IRS employees; and
   8. the original cost of the contract and the final cost

B. Separate procedures for competitive sourcing initiatives are found in Article 19, Section 10 of this Agreement.

Section 10
Information Requests

A. 1. All information requested by the Union under 5 U.S.C. § 7114(b)(4) must be submitted to Labor Relations; otherwise, the Employer will have no obligation to respond to the information request.

   2. The Employer will establish a national e-mail box for NTEU chapters to file requests for information. Each chapter and National NTEU will be provided with the e-mail address prior to the implementation date of this Agreement.

   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 contact information.

   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) 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.

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 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, except Chapter Presidents and Chief Stewards, must be bargaining unit employees or IRS retirees in good standing.

   3. The Union will provide the Official Time Coordinator (OTC) 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. If requested, NTEU at the national level will provide the Human Capital Officer of the Employer with the jurisdictional area of each chapter by July 1 each year.
5. 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.
6. One (1) steward per chapter will be designated as a Chief Steward, unless there is more than one (1) shift (day, night or swing) 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.
7. 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). 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);
2. meetings to discuss or present unfair labor practice charges or unit clarification petitions;
3. meetings with probationary employees consistent with Article 37, subsection 2A of this Agreement;
4. oral replies to notices of proposed disciplinary, adverse or unacceptable performance actions;
5. meetings to present appeals in connection with statutory or regulatory appeal procedures in which the Union is designated as the representative;
6. meetings with the Employer for the purpose of presenting reconsideration replies in connection with the denial of within–grade increases;
7. 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;
8. tax audits of unit employees that are conditions of employment when the employees request representation;
9. grievance meetings and arbitration hearings, in accordance with the applicable articles of this Agreement;
10. meetings of committees on which Union stewards are authorized membership pursuant to this Agreement;
11. Negotiations with the Employer in accordance with the applicable articles of this Agreement, including the Federal Service Impasses Panel (FSIP) and mediation/arbitration;
12. participation in a Federal Labor Relations Authority investigation or preparation for a hearing as a representative of the Union;
13. 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. 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;
14. to participate in other third party proceedings, to the extent authorized by governing law, regulation, and/or this Agreement;

15. to attend OSHA Field Council meetings;
16. Employee Engagement Survey meetings; and
17. communications with management, whether written, electronic, or telephonic.

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

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;
2. to prepare grievances;
3. to prepare witnesses in any proceeding for which official time is authorized;
4. to review documents;
5. to prepare a reply to a notice of proposed disciplinary, adverse, or unacceptable performance action;
6. to prepare for arbitration;
7. to prepare a reconsideration statement in connection with the denial of a within–grade increase;
8. to meet with national staff representatives of the Union in connection with a grievance, arbitration or ULP charge;
9. to prepare for local and National Labor Management Relations Committee (LMRC) meetings, as well as negotiations conducted pursuant to this Agreement;
10. to prepare and maintain records and reports required of the Union by 5 U.S.C. § 7120(c); and other Government Agencies;
11. meeting with an employee to prepare a grievance meeting over a grievance regarding the employee's appraisal;
12. coordinating labor–management meetings and other representational activities authorized by this Article, where otherwise warranted by a chapter's level of activity, as provided by the parties' Local Official Time Utilization Plan (LOTUP);
13. to respond to contacts from Congress, but not to lobby a member of Congress or staff person of a member of Congress;
14. related communications whether written, electronic, or telephonic; and
15. activities related to the Employee Engagement Survey;

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. Bank time as described in subsection 2E above will be made available for each chapter as outlined in this subsection.

1. The parties agree that, beginning in FY 2013 and continuing in FY 2014, the bank time allocated to each chapter will be the same as what each chapter used in FY 2011.
2. Incentives and disincentives to address bank time usage are set forth in subsection 2H below.
3. Chapters may not carry over any unused bank time to the next year.

H. The parties are committed to reducing the amount of bank and official time used for representational activities during each year of this Agreement and will do so in accordance with the following:

1. If the chapter's per capita rate, as of the last pay period of September 2011, was above 6.0, and the chapter had more than one (1) full time steward, the chapter must choose one of the following:
   (a) a cap on bank time in FY 2013 that amounts to a ten percent (10%) reduction from the chapter's per capita rate at the end of the last pay period in September 2011, but no lower than 6.0, and in FY 2014, no lower than five percent (5%) below the previous year's actual number of bank time hours used until the chapter reaches a per capita rate of 6.0; or
   (b) a reduction of one (1) full time steward, with the local parties addressing the impact on the full time steward (e.g., check-in and check-out procedures, exceeding the 850 hour cap).
2. No chapter with a per capita rate as of the last pay period in September 2011 or at the end of FY 2013 of more than 7.0, and at least one (1) full time steward, may seek additional bank time using the procedure in subsection 2K below. If a chapter, whose time is calculated under this subsection, exhausts its bank time allotment, the chapter will be limited to no more than eight (8) hours of bank time per week for the remainder of the fiscal year. However, chapters with a per capita rate below 7.0 may seek additional bank time through the procedure in subsection 2K below based on representational needs.

3. If a chapter is entitled to more than nine (9) full time stewards, the chapter must reduce its previous year bank time per capita rate by five percent (5%) for both FY 2013 and FY 2014 or until the chapter per capita rate is below 4.0.
4. Chapters with a per capita bank time rate below 2.0 at the end of FY 2013 or FY 2014 will be entitled to send two (2) additional stewards to an NTEU national training session during the subsequent fiscal year consistent with subsection 6B of this Article.
5. Chapters with a per capita bank time rate between 2.0 and 3.5 at the end of FY 2013 or FY 2014 will be entitled to send one (1) additional steward to an NTEU national training session consistent with subsection 6B of this Article.
6. Other chapters will be entitled to incentive in subsection 2H5 above as follows:
   (a) If the chapter's per capita rate at the end of FY 2013 or FY 2014 was between 3.51 and 6.0, the chapter will earn the incentive for achieving a five percent (5%) reduction in the per capita rate from the previous year.
   (b) If the chapter's per capita rate at the end of FY 2013 or FY 2014 was above 6.0, the chapter will earn the incentive for achieving a ten percent (10%) reduction in the per capita rate from the previous year.
7. Every six (6) months, the parties agree to utilize the National LMRC meetings as a forum for holding "Official Time Summits," to assist chapters in managing the use of official and bank time and developing strategies to assist chapters not meeting the established goals.

I. **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.

1. The number of full time stewards will be determined in the LOTUP.
2. Chapters that represent fewer than 125 bargaining unit employees may not appoint full time stewards unless the employees represented by the Chapter are located in more than four (4) PODs or the parties mutually agree otherwise in the LOTUP, and the level of activity justifies a full time steward. In the absence of mutual agreement, the parties may not invoke the arbitration procedures of subsection 2K2 below.
3. Stewards designated as full time in the LOTUP will be permitted to work the time needed to qualify for a rating of record consistent with Article 12, subsection 4J2.

J. **Other than Full Time Stewards**

1. All other stewards will be limited to a total of 850 hours of bank and/or official time during the LOTUP annual period.
2. Chapter Presidents and Chief Stewards not designated as full time in the LOTUP, may exceed the 850 hour cap during the LOTUP annual period provided sufficient time is accumulated to meet the sixty (60) day minimum appraisal period needed to receive an annual rating of record. An exception may also be made for other stewards if sufficient justification is provided in the LOTUP and the chapter has appointed no full time stewards.

K. 1. When a chapter uses seventy percent (70%) of its allotted bank time, National NTEU can enter into negotiations with the Employer for more bank time. Such negotiations shall occur between the national parties or their designees. If no agreement is reached within fifteen (15) days after notice is served on the Employer by the Union of the Union's desire to negotiate, the Union can invoke arbitration by serving a second letter on the Employer. Either or both parties will then contact an appropriate umpire who will be retained to resolve these disputes. The umpire will assist the parties to reach agreement through appropriate means including the issuance of an award. Where the umpire cannot help the parties reach a voluntary agreement, the parties will be entitled to a decision as to what is a reasonable solution and the umpire will decide the question of "what is reasonable" under the circumstances presented. The award, if issued in writing, will be considered a final and binding arbitration decision under 5 U.S.C. § 7122.

   2. Disputes regarding LOTUPs, including whether chapter representatives should be authorized to pursue labor–management duties on a full time basis, shall also be subject to the expedited resolution process as described in this subsection. However, final and binding arbitration decisions as defined above will only be binding during the LOTUP annual period, or until the LOTUP is renegotiated subject to the LOTUP reopener provision in subsection 7B, whichever is later.

L. On a regular basis, the local parties [that is, a management official designated by the Employer and the applicable Chapter President(s) or designee(s)] shall meet to discuss the use of bank and official time, the reporting of such time, and any other related issues.

M. 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.

N. 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). On a semi–annual basis, the Employer will provide NTEU with a report on official/bank time denials for stewards by Division and location.

O. **Time Usage Reports**

1. The Employer will provide each chapter with a monthly accounting, and the NTEU National Office with an annual accounting, of the amount of time used by each NTEU chapter under this Article. If the chapter 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. If the Employer fails to provide the monthly reports in a timely manner, no request by a chapter for bank time will be denied on grounds that it has insufficient bank time.
2. On an annual basis, the Employer will provide the Union with an accounting of bank time and official time usage by chapter, including time used to process complaints of discrimination.

P. 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 2C4 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 (e.g., the designated management OTC) 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.

Q. 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.

R. 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.

S. 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 Service uses the Single Entry Time Reporting (SETR) System for recording time spent conducting Union representational activities. Since SETR utilizes the Form 3081, NTEU stewards will be required to use the form to report time. For Union stewards who report their IRS time on the Employer's electronic Form 3081, the electronic Form 3081 is to be used as the exclusive mechanism for the reporting of time used by Union stewards under this Agreement. regardless of whether such time is authorized as bank or official 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. 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 submit the Form 3081 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 what they know 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 the chapter's OTC 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 on the Form 3081. 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. The Form 3081 will be submitted to the employee's timekeeper or immediate supervisor, consistent with the practice in the local office. At the same time, or prior to 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, prior to signing the Form 3081, 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 sign the time sheet for final entry into SETR, 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 corrected Form 3081 can 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.

Section 5

A. **Credit Hours**

Union stewards, to the extent otherwise permitted by law and governing regulation and consistent with Article 23, subsection 4A1 of this Agreement, will be allowed to earn credit hours performing any official time activities listed in subsections 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. The performance of such activities on Telework may be addressed in the LOTUP.
2. Chapter Presidents and Chief Stewards whose positions are not listed as eligible for 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 Telework for up to twenty-four (24) hours a month, subject to mutual agreement in the LOTUP.

Section 6
NTEU National Office 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. Only training locations in accordance with the August 22, 2001, memorandum, Guidelines for Holding Off-Site Meetings, will be eligible for Employer reimbursement under this subsection.

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. The Union will submit the names of attendees for whom the Employer is paying, generally one (1) week in advance of the training event to the appropriate OTC. Only the representatives for whom the Employer is paying travel and per diem expenses will be required to attend the training on bank time.

Section 7
Local Official Time Utilization Plans

A. Designated local representatives of the national parties (for example, the Chapter President and the designated OTC) will establish a LOTUP or may elect to open for discussion an existing LOTUP. Such plans will be maintained for each chapter and shall address official/bank time issues involving training, travel, release from duty and appeals of any denials to use time, etc.

B. Each plan will cover a one (1) year period of time designated as the LOTUP annual period. The designated representatives of the national parties will be permitted to reopen discussions on an annual basis. Absent mutual agreement, either party may do so during the last thirty (30) days of the LOTUP annual period. The national parties shall issue guidance with respect to such plans.

C. If the parties are unable to agree upon a LOTUP reopened consistent with subsection 7B above, the dispute will be referred to the national office of both parties prior to invoking the impasse procedures in subsection 2K2 above. One (1) Union national staff representative and one (1) management representative will meet to settle the dispute and should utilize terms commonly found in other LOTUP agreements from similar chapters.

D. The parties will be directed in the LOTUP process to pursue a five percent (5%) reduction in the amount of official time used the previous year by examining such matters as improving the scheduling of formal meetings and grievance meetings, combining group meetings and reducing overnight travel.

Section 8
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. When practical, the parties will schedule meetings in a consolidated fashion for grievances, oral replies, negotiations, contractually mandated committees, formal discussions, briefings or similar activities.
2. The parties are committed to reducing the amount of travel used for representational activities during each year of this Agreement. A discussion on the progress in reducing travel costs will be included as part of the "Official Time Summits" described in subsection 2H7 above.
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**

Consistent with the provisions below, the Employer will reimburse reasonable travel and per diem expenses for travel outside of the commuting area for stewards authorized to travel only for the following meetings and activities as indicated below:

1. The Employer will pay the travel and per diem expenses for stewards who are authorized under Article 46, subsection 2B of this Agreement to attend a National LMRC meeting.
2. The Employer will only reimburse local mileage expenses for one (1) steward from each chapter as indicated in Exhibits 46-1 and 46-2 who are authorized to attend an LMRC, Safety Advisory or DEEOA Committee meeting and are located in the commuting area of the meeting.
3. The management official conducting a local institutional grievance meeting under Article 42, 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.

4. One (1) steward may attend mass grievance and streamlined grievance meetings held pursuant to Article 41, Sections 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.
5. 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.
6. For grievance meetings held pursuant to Article 41, Section 7:
   (a) One (1) steward, appointed by the chapter that filed the grievance, may attend first step grievance meetings. No travel and per diem is authorized for any step 1 grievance meetings.
   (b) Unless participants are located in the commuting area of the step 2 meeting, one (1) steward, appointed by the chapter that filed the grievance, may only participate in Step 2 meetings by telephone or other electronic means.
   (c) 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 filing grievance to attend the step 3 grievance meeting. One (1) additional steward, who must be full time, may also attend the Step 3 meeting if located in the commuting area of the meeting.
7. The Employer will only reimburse local mileage expenses for committee members who are authorized to attend a DEEOA Committee meeting under Article 45, subsections 1B2 and 1D and are located in the commuting area of the meeting.
8. 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.
9. For meetings/activities conducted pursuant to subsection 2C above:
   (a) One (1) steward may attend the meetings/activities conducted pursuant to subsections 2C1, 2C3, 2C6, 2C7, 2C8, 2C15 and 2C16 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 the chapter to handle the meeting/activity. 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.
   (b) One (1) steward may attend the meetings/activities conducted pursuant to subsections 2C2, 2C4, 2C5, 2C9 (applies to arbitration hearings only), 2C12 and 2C14 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.

(c) Stewards may participate in the activities listed under subsection 2C13 on official time, but travel is not reimbursed, with the exception of the travel and per diem authorized in subsection 6B above.

(d) Stewards may participate in the activities listed under subsection 2C17 on official time, but only local travel will be reimbursed as appropriate.

10. The Employer will pay the travel and per diem expenses for Union stewards authorized to attend pursuant to the bylaws of a Business Improvement Committee (BIC). By mutual agreement, the parties may elect to hold a meeting of the BIC by telephone or other electronic means.

11. 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, or 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 2P 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 8C1 above, the Employer will reimburse travel and per diem for the employee to attend. 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 2P 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 2P above and local travel reimbursement to prepare responses to actions proposed by the Employer.

D. **Local Travel for Stewards**

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.

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 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 or magnetic media will be transmitted to the Administrative Controller, National Treasury Employees Union, 1750 H St., NW, Washington, DC 20006; and
3. the Union's National President or any chapter officer who has submitted proper notification to the servicing personnel office 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, using transmittal Form 3210, to the employee's servicing 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 his or her servicing Payroll Center on a timely basis when such revocation is submitted to the Union;
6. inform the employee's servicing 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.

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 a properly certified SF-1187 or SF-1188 by mail, the Payroll Center will stamp the date received legibly on the back of all copies and date stamp and sign the accompanying transmittal Form 3210. The acknowledgment copy of Form 3210 and the Union copy of the SF-1187 will be returned to the appropriate Union office. Once a receipted Form 3210 is received, the Payroll Center will assume full responsibility for processing the SF-1187 according to Section 5. If the date received is not stamped legibly or written legibly on the Union copy, the SF-1187 will be considered received by the Payroll Center on the receipt date of the transmittal Form 3210;
2. withhold dues on a biweekly basis;
3. provide biweekly, within six (6) days of the close of a pay period, electronic files or magnetic media containing pertinent information, including the total gross amount deducted for all employees, the total amount of prescribed costs retained, 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 remittance checks to the allottee designated by the Union;
8. provide electronic files or magnetic media 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 effected 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 effected 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.

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 effected 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 effect 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, 1750 H St., NW, Washington, DC 20006. 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 CFR 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 CFR 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 or magnetic media, 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 less than ten ($10) dollars, 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 ten ($10) dollars, 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 CFR Part 5, Subpart B and will notify the employee that:

1. they have the right to request a waiver of overpayment pursuant to 31 CFR 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.

C. When a bargaining unit employee requests and/or submits paperwork for retirement from the Agency, the employee may be supplied with the following, which will be 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.

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 or magnetic media transfers will include the following information:

1. whether the employee 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 or magnetic media of SF-1187s that have been processed by the Payroll Centers. This tape 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

The Employer will distribute via e-mail to all bargaining unit employees during February of each calendar year, the chapter announcement card referred to in Article 52, Section 3.

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 _____." 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 are operated by the Employer in non-work areas, NTEU will be granted 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 establish 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) "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 his/her 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 4E.

G. At the national level only, the Employer will mail to each bargaining unit employee's home address, on a quarterly basis, one (1) piece of first class mail. National NTEU will provide the correspondence which the Employer will address and meter. Such correspondence will not include internal Union business and must be consistent with subsection 4E.

H. 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 CD–ROM version of the Agreement. Further, upon request, visually impaired employees will be provided with a Braille copy of the Agreement. Employees will be encouraged by the Employer to familiarize themselves with the contents of the Agreement.

B. The Employer will provide the Union with 250 copies of the Agreement each year of its duration and each chapter with one (1) copy of the Agreement for each ten (10) employees up to a maximum of 200 copies, but not less than twenty-five (25) copies. The Employer will provide each local chapter and 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, an electronic file in a format agreed to by the parties, which will contain the names, grade and step, position titles, Division, group, e-mail address, building address and POD for all employees in the unit. The names of the Division and group will be spelled out rather than listed in code. The list will also identify employees who are on dues withholding status and employees' work status (for example, seasonal, intermittent, permanent). It will also contain the appointment type (Career, Career–Conditional, Temporary, Excepted).

B. Each month the Payroll Office 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 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

The Employer will furnish, via electronic transmission, revisions of all IRM chapters, relating to personnel policies, practices and working conditions, excluding those portions which deal with intra–management communications, labor–management relations, or the Law Enforcement Manual, to National NTEU.

Section 9

A. A Union representative, certified 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.

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 10

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 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. Each Chapter will also 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 cost 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 post–of–duty (POD) with more than 300 employees, the Union will be provided one (1) lockable, four (4) drawer file cabinet.
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 11

The Employer will bargain with the Union at the national level to the extent required by law if free parking is not provided to employees where employees previously were provided free parking. Any bargaining will be conducted consistent with Article 47, Section 5 of this Agreement.

Section 12

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

Section 13

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 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 14

A. 1. Each Union chapter shall be provided with a minimum of one (1) VMS and one (1) e-mail address. 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. VMS mailboxes previously assigned will be retained by the chapters.

2. Upon request, Chapter Presidents, who are IRS employees, will be provided a Blackberry or similar device with e-mail and cell telephone capabilities.

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. Section 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 14B 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.

Section 15

A. Where the Employer provides formal notice to the Union of a change to employee workspace, the following information will be provided to NTEU:

1. a copy of the SF-81, Request for Space prior to sending to GSA;
2. a copy of space plans (includes space configuration and furniture layout) before they are submitted to GSA;
3. a copy of floor plans approved by GSA;
4. a copy of building leases or occupancy agreements;
5. a copy of the project schedule; and
6. the anticipated start and completion dates of the project.

B. The parties recognize that building 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.

Section 16

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 (including FTS or Government–leased lines, where available), VMS, e–mail, or Government–owned computers, for performing his or her regular duties, may utilize those devices for labor-management matters in

accordance with the applicable provisions of Article 9 of this Agreement.

Section 17

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

Section 18

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 19

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

Section 20

Upon a request from the NTEU National President, and subject to IVT network availability, the Employer will provide NTEU with quarterly access to the Employer's IVT network.

Section 21

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) computers, one (1) network printer, a scanner and a FAX machine. 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 22
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 23
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 2E below, the universal workstation will include a typical configuration of work surfaces, seating, and storage.
3. Appeals employees, Taxpayer Advocate employees 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 23E 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 23C 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. Employees 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, excluding December, will not be assigned a workstation.
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. 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 in SETR.

E. **Implementation**

1. If the Employer decides to utilize 6'X8' workstations and/or unassigned workstations at a ratio of 3:1 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 the National Agreement II.
2. As part of the information provided pursuant to Article 47, Subsection 5D2 of this Agreement, the Employer will also provide a proposed list of employees who will utilize unassigned workstations based on the formula in subsection 23C1 above.
3. During bargaining conducted pursuant to Article 47, Section 5, regarding the implementation of 6'X8' workstations and/or the 3:1 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.

Article 12 | Performance Appraisal System

Section 1
Applicability

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

Section 2
Definitions

A. Annual Rating/Annual Rating of Record – a written record of the appraisal of each critical job element and the overall 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 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. Critical Job Element (CJE) – a component of an employee's job that is of sufficient importance that performance below the minimum standard established by the Employer would result in unacceptable performance in the employee's position.

D. Evaluative Recordation – a supervisor's record of indications of performance which forms the foundation for employee development, performance improvement, and/or a summary 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 recordations also include progress reviews as defined in subsection 2L below. However, in no case will the Employer use measures of program effectiveness to evaluate or appraise an individual employee.

E. 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 (including annual appraisals), summary departure ratings, departure appraisals, promotion appraisals, and revalidated appraisals.

F. Performance Aspect – a portion of the performance standard.

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

H. Revalidated Appraisal – an appraisal for a journey level or above employee in at least the second year of his or her 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.

I. 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.

J. 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.

K. 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.

L. 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 cycle. However, in no case will the Employer use measures of program effectiveness to evaluate or appraise an individual employee.

M. 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.

N. 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.

O. 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.

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.

Section 3
Critical Job Elements and Performance Standards

A. The Employer has determined the following:

1. pursuant to 5 U.S.C. §9508 and 5 U.S.C. §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 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 standards go into effect.

Section 4
Performance Appraisals

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 rating 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 his or her 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 his or her position during the last sixty (60) days of the employee's rating period, the departure appraisal becomes the rating of record; and
   (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.
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, 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 will be used as the next annual rating 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 his or her annual rating of record prepared in accordance with this Article for merit promotion as described in Article 13. If the employee does not have an annual rating of record for the current appraisal period, the employee will use his or her most recently completed annual rating of record prepared within the last four (4) years for merit promotion purposes. The procedures for using annual 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 annual rating of record, the supervisor or designee will prepare a merit promotion appraisal on Form 6850-BU as long as the employee has served at least sixty (60) days on a signed 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 on career ladder positions beginning at the GS-5 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/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 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 prepared 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/annual ratings of record when used will reflect the employee's performance for the full annual appraisal period unless the information necessary to make such an appraisal is not available. The employee's annual appraisal will not reflect performance between the end of the month in which the employee's appraisal cycle ended and when the appraisal was given to the employee. Ratings for periods of time which are less than the full annual appraisal period will be so noted. However, annual ratings/annual ratings of record must be postponed or delayed as required in 5 CFR 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 his or her immediate supervisor by no later than the last workday of his or her annual appraisal cycle. 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 his or her 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 his or her last annual appraisal, he or she is applying for a position, and he or she has received a mid-year 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. 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.
   2. 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 presents a reasonable and representative view 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 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 annual rating of record. Such comments will be attached to and become part of the appraisal. 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 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. If the minimum period cannot be met, the Union representative will receive a "Not Ratable" (NR) rating. 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 his or her 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 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 in 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 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 his or her position would receive a Rating of Record for the current appraisal period identical to the Rating of Record received for the previous period, he/she 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.
   (a) 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 his or her 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.
   (b) 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.
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. If the supervisor wishes to change the narrative of the existing appraisal, a new appraisal must be prepared.

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 his or her performance is only "fully successful." Rather, an employee's performance rating will be based strictly on his or her performance against those critical job elements that apply during the appropriate performance rating cycle. The counseling requirement in subsection 4L above does not apply when the employee is reassigned, promoted or voluntarily changes to a lower grade to a different series.

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

B. Each performance appraisal will include an overall rating, established and determined by the Employer, as follows:
   1. Outstanding: employee is rated Outstanding in more than half (1/2) of the critical job elements and Exceeds Fully Successful 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 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 Elements and 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 members 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 CFR §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 CFR 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 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 for the assignment. These ratings will be considered in deriving the employee's next rating of record.

G. At the outset of this Agreement and quarterly thereafter, the Employer will inform employees in writing of all computer programs it intends to use to track performance.

Section 7
New and Revised Elements and Standards

A. As part of the monthly notice procedure in Article 47, subsection 2A, the Union National Office will be provided copies of critical job elements and 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 CFR Part 801.The provisions of 26 CFR 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 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 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.

D. The Employer and the Union recognize that the Employer has embarked upon a program of automation that will have an as yet undetermined impact on the evaluation of individual employee performance. In recognition of this fact, the Employer will bargain the impact and implementation of any new automated system at the national level affecting employee performance appraisals during the life of this Agreement.

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. 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 recordations 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. Recordings of contacts that remain in dispute after rebuttal and discussion will be saved by the Employer until the performance appraisal is issued and any resulting litigation is resolved. If a copy of the recorded contact was not retained, and there is an unresolved disagreement, the recordation may not be used by the Employer. Upon request, an employee will be allowed to listen to any recording.

2. If the employee has 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 appraisal. 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 he or she has found fault with a particular conversation and the employee fails to indicate disagreement with the manager's judgment prior to the contact recording being 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. Disagreement could take the form of written rebuttal, a grievance or an e-mail conveying that the employee disagrees with the manager's assessment.
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 recordations 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 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 (EQ)

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 were 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 his or her 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, week-end 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. The first biannual assessment and analysis of low performing measures will be conducted within ninety (90) days of the implementation date of this Agreement.

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 Compliance, Field Exam) 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. National NTEU will receive a briefing on the results of the Summit and decisions made by the Employer.

Section 13
Measured Employee Performance System (MEPS)

The provisions in Sections 14 through 21 (TEPS) below will remain in effect as amended upon the implementation date of this Agreement. MEPS will be implemented consistent with the Memorandum of Understanding between the parties dated March 4, 2009.

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. The Total Evaluation Performance System (TEPS) is the employee performance evaluation system used to evaluate all center employees, GS–08 and below, on a measured performance plan.

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 Efficiency" ratings by TEPS. 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.

C. Performance standards for measured employees are set by the Employer pursuant to 5 U.S.C. 4302 and Section 3 of this Article. Numerical performance standards for each organization, function, and program (OFP) code, by grade level, are set by the Employer in the manner described in IRM 3.43.401.

D. The local chapter will be provided with proposed changes to numerical standards at least two (2) weeks in advance of their proposed implementation date and will be afforded an opportunity to discuss them with the Employer before the employee group meetings described below.

E. Meetings between the Union and the Employer relating to changes in numerical 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.

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

G. 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 numerical standards shall be as follows:

1. when the procedures of IRM 3.43.401 are not followed; and
2. when the National Director Ranges are revised.

H. In cases where the impact bargaining relating to changes in numerical standards is not completed by the time the proposed numerical standards are scheduled to take effect, the proposed numerical standards will not be implemented as scheduled. Employees will, in advance of the effective date of changes in numerical standards, be provided notification of the new numerical 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 numerical standards during these group meetings.

Section 15
Quarterly Performance Summaries for Measured Employees

A. On a quarterly basis, TEPS will calculate performance summaries for measured Quality and measured Efficiency. These summaries will be given to employees in January, April, July, and October of each year, and will cover the employee's performance for the preceding four (4) full quarters.

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

Section 16
Annual Ratings for Measured Employees

A seasonal employee, who has worked a minimum of sixty (60) days, shall receive an annual appraisal consistent with Exhibit 12-2 using all available performance data for the current year, 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. 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. Lists of critical defects as now established (or as may be established in the future) by the Employer will be applied in a uniform manner within each center in the quality review of the employees' work.

E. The Employer has determined that the employee's performance scores for Quality will be based on documents and stated as "percent accurate," (documents correct divided by total documents reviewed multiplied by 100) and will be increased by using a calculation which adjusts the sample accuracy by adding the precision margin at a ninety percent (90%) confidence level.

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

G. Measured ratings for Quality 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 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 OFPG 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);
2. Quarterly Individual Performance Summary Report – Quality/Efficiency (IPSR); and
3. Measured Performance Plan Statistic Report by Operation (posted in unit).

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

1. 1- Month Operation Performance Report for Quality and Efficiency;
2. 2–Month Operation Performance Report for Quality and Efficiency;
3. 3–Month Operation Performance Report for Quality and Efficiency;
4. Measured Performance Plan Statistics by Operation and Center; and
5. Calculated Base Point/Fixed Standards and Operation Base Points.

6. Operation Quarterly Numerical Performance Standards for Employees Report;
7. Revised Operation Quarterly Numerical Performance Standards for Employees Report;
8. Learning Curve Hours Report; and
9. Learning Curve Missing Data Report/Form.

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 Union 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 TEPS 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, 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 shown below, by phasing in adjustments to the current ranges beginning October 1, 2009. This adjustment period will be accomplished over an eight (8) quarter period ending September 30, 2011.

Quality: 2 = 77; 3 = 95; 4 = 125; 5 = 140

Efficiency: 2 = 70; 3 = 90; 4 = 120; 5 = 140

Section 21

The following provision applies to the Submission Processing function:

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

1. The IRS will provide NTEU at the national and local levels copies of the Measured Performance Plan Statistical Reports each quarter. This data will be further broken down by Operation level or equivalent outside Submission Processing in each center.
2. Management has determined to label the work in all organization, function, and program groups (OFPGs) that has a ninety-seven percent (97%) accuracy rate or higher in a quarter to be High Quality Work (HQW). Once the work achieves this level, Individual Quality Review (IQR) will cease in that OFPG until the level of accuracy for the OFPG drops below ninety-seven percent (97%). IQR will be replaced with product review (PR). All those employees who are working on an OFPG during the time it is considered HQW will be granted the minimum employee efficiency score needed to achieve a five (5) rating in that OFPG.
3. The accuracy of a HQW/OFPG 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 OFPG, 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 HQW, and they should involve their TEPS 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.

4. All OFPGs that are not HQW will be clustered by Operation or equivalent outside Submission Processing in order to increase the efficiency of the quality review process. They will be clustered by accuracy rate as follows:

   96.9 – 95% 83.9 – 80%

   94.9 – 93% 79.9 – 76%

   92.9 – 90% 75.9 – 72%

   89.9 – 87% 71.9 – 68%

   86.9 – 84% 67.9 – 0%

   A sample will be drawn that ensures the final error rate has a confidence level of ninety percent (90%) and the standard error proportion will be added to the employee's "percent accurate" calculation. The Employer has determined that the local parties will address, but not negotiate over, any situations where employees with the appropriate skills who would normally be considered for assignment to the HQW in their unit are unreasonably denied an appropriate share of that work.

5. 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.

6. The "valid and indicative" requirement is retained, but the parties will exclude "low hour data" (as defined in the revised IRM) for Efficiency. They will also exclude data from those OFPGs 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.

7. 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.

8. The Employer has determined that base points will be set reasonably. They will be reviewed at the end of the eighth (8th) week by the parties and adjusted pursuant to the IRM. The calculated base point for Quality will be the average accuracy rate for the previous four (4) quarters.

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

10. The Employer will provide all NTEU chapters representing employees on a measured performance plan the data it normally receives on TEPS in as streamlined and uniform manner before the implementation of these changes.

11. Stewards will receive the same TEPS training as provided managers.

Article 13 | Promotions/Other Competitive Actions

Section 1
Purpose

A. The parties recognize the importance of a systematic and equitable process that affords long–term 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 2E, will not be used as an evaluative factor when filling vacant positions.

B. The Employer has determined that it will provide first consideration to IRS employees for its bargaining unit vacancies 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.

2. Under no circumstances will the selecting official 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 BQ candidates may be referred for consideration.
3. When considering external applicants for bargaining unit vacancies, in accordance with this subsection, post-of-duty (POD) assignments for external selectees may not be made until POD assignments for internal selectees have been made.

C. The Employer will provide the National Office of the Union, as well as the appropriate local chapter, with a yearly 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. The information will also include the retention rate for external selectees for the prior year.

D. The Employer agrees that where OPM establishes a positive education requirement in accordance with 5 CFR Part 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.

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

F. 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 CFR Part 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 CFR Part 335 and/or 5 CFR Part 302, the provisions of this section apply to all placement actions within the bargaining unit except those specifically excluded by subsection 2B. 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 CFR 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 CFR Part 335 and/or 5 CFR Part 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 CFR Part 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 VRA, Disabled, Worker Trainee, and Cooperative Education Programs) 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; and
14. conversions of seasonal employees to non-seasonal work schedules consistent with subsection 2C below.

C. Selections for non-competitive conversions of seasonal employees to non-seasonal work schedules will be made in release and recall order among the employees 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).

D. 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. as needed, support staff will be available in business centers to assist applicants;
4. provide hard copies of instruction materials at kiosks and business centers;
5. distribute copies of a quick reference guide on the automated process to employees; and
6. distribute 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.

E. In accordance with governing law and regulation, the following actions, in the order set forth below, will be taken prior to the initiation of the competitive procedures established by this Article:

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 CFR Part 335;
6. Employees with Reassignment Preference in accordance with Article 19;
7. Employees who are eligible for a hardship relocation, pursuant to Article 15; and
8. Employees who are eligible for voluntary relocation pursuant to Article 15, Section 6.

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 BQ applicant;
11. Name of selectees;
12. Date of selection;

13. Name, series, current grade and location of all candidates on the BQ 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 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. 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. 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 BQ list that has the top four (4) candidates (or more if appropriate to the number of vacancies);
4. shift information (i.e., day, swing and night) and hours of work and the availability of alternative work schedules (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 non–substantive nature (e.g., announcement number and the number of vacancies, where the increase is less than four (4) for non-Campus vacancy announcements and less than ten (10) for Campus vacancy announcements or fifteen percent (15%) of the original number of vacancies when the announcement was for more than 100 vacancies) will not 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.

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 – General

A. 1. Employees must submit applications for each vacancy announcement using the automated hiring system. 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. 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 below, using the performance appraisal Form 6850-BU or Form 6850-NBU, Critical Job Element Appraisal, as prepared in accordance with Article 12 of this Agreement.
4. Applicants will not be considered if they do not meet all eligibility and qualification requirements by the closing date of the announcement.
5. 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.
6. 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.
7. 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.
8. 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.
9. The vacancy announcement will provide employees with instructions and time frames for submitting documents.
10. If the Employer has failed to issue a timely and current performance appraisal, the employee may submit his or her 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.
11. 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 quarterly to include new applicants.
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 through 5D 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 below.
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.

B. **Validation**

1. The ranking of applicants, completed by the automated system, 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 CFR Part 300, Subpart A. Consistent with subsections 5C and 5D below, points will also be added for related awards and the employee's rating of record.
2. The Employer has determined that bargaining unit employees will be included in the CJE question validation process, including validation of newly added or revised questions. Meetings to validate questions will be conducted via telephone or other electronic means. The Employer will provide National NTEU with a list of qualified bargaining unit employees and the number of employees needed by occupation for each job analysis. National NTEU will select from the list the participants to represent the Union for each occupational category.
   (a) National NTEU may nominate other bargaining unit employees with the necessary skills to serve as subject matter experts after reviewing the list provided by the IRS. If the Employer agrees that the nominated employee has the requisite skills to serve as a subject matter expert, then the Employer has determined that the NTEU-nominated employee will be appointed to the team.
   (b) Employees nominated by NTEU, and subsequently added to one of the teams, will count as one of the bargaining unit employees requested by the IRS, consistent with subsection 5B2 above.
   (c) A representative from National NTEU and the IRS will jointly address the employees selected to serve as subject matter experts prior to the first meeting of any joint team responsible for validating questions to be used in the automated ranking process.
3. All information that is collected in the application process will conform to 5 CFR Part 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. **Awards**

1. Using the effective date of the award, points for awards will be credited as follows: one (1) point for each award listed in this subsection, up to a maximum of three (3) points for related performance awards (includes time off awards in lieu of monetary awards), related Quality Step Increases (QSI), or related performance-based monetary Special Act Awards (excluding Manager Awards) effected in the last three (3) years.
2. If the Employer decides that an award listed in subsection 5C1 above is not related to the position being filled, the Employer will notify the employee in writing of the reasons for the determination.

D. **Ranking**

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:

1. The applicant's potential to perform in the position being filled will be scored using the applicant's responses to questions regarding the CJEs of the position and the applicable crediting plan. Up to eight (8) points will be assigned for each CJE (maximum of forty (40) points) and will be based on the answers to questions and/or groups of questions.
2. Assign points to the overall rating achieved on the applicant's last rating of record as follows:

   57 points: Outstanding

   47 points: Exceeds Fully Successful

   17 points: Fully Successful

   7 points: Minimally Successful

   0 points: Unacceptable
3. Assign points for related awards consistent with subsection 5C above.
4. Add the scores obtained in subsections 5D1, 5D2 and 5D3 above.
5. Multiply the result by thirty percent (30%) and round-off to two (2) decimal places.
6. Add seventy (70) points to obtain the final score.

Section 6
Referral of Candidates

A. All applicants will be treated uniformly to the greatest extent possible. Applicants who are candidates for reassignment will be rated and ranked along with other applicants.

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

C. 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.

D. If the selecting official interviews any one (1) applicant referred for selection then all applicants referred for selection on that certificate will also be interviewed.

1. 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 the panel to ask identical questions of each applicant.
2. If the Service decides to use "Behavioral Event Interviewing" with respect to the staffing of any bargaining unit position, the Employer will provide notice to the Union at the national level and afford the Union the opportunity to negotiate in accordance with law and this Agreement.
3. When interviewing applicants for placement, the Employer will comply with OPM regulations.

E. The selecting official will receive a list of BQ applicants in rank order along with the appropriate supporting documentation such as the automated hiring system resume, performance appraisal, or transcript.

F. The BQ applicants will be the top four (4) applicants plus one (1) additional name for each additional vacancy. All tied candidates will be referred. An employee will not be removed from the BQ list of a pending package because he or she has accepted another position unless he/she withdraws from consideration from that pending package in writing.

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 found BQ in rank order;
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 10C 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 10C 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 forty–five (45) days of the initial selection in cases where vacancies remain or occur within the forty–five (45) days. In such cases, the originally selected employee will be replaced on the new BQ list if eligible candidates remain. The forty-five (45) day time frame may be extended to sixty (60) days if the Employer:

1. has additional positions to fill within sixty (60) days of the initial selection and the need is due to an originally selected candidate rejecting the position offered; or
2. has selected seventy-five percent (75%) of the candidates originally on the BQ list; or
3. has not filled any of the announced positions with external candidates other than employees who applied externally, or
4. has obtained the agreement of NTEU.

F. Notification of non–selected applicants on the BQ list will be made (either via telephone, email or other means, whenever possible) within two (2) workdays of receipt of the selection certificate. Non–selected applicants on the BQ list for vacancies in Submission Processing, Accounts Management, and Compliance Services Centers, to include geographically aligned call sites will be notified within one (1) pay period, whenever possible.

G. 1. Any applicant designated BQ who is not selected will, upon request, be entitled to counseling by the immediate supervisor or his or her 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 his or her non-selection (e.g., a higher-rated candidate was selected), as well as feedback concerning what the employee can do to improve his or her 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.

B. 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.

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. Subject to its right to assign employees, the Employer will make a reasonable effort to return employees to their former or like positions, who, within the last year, were promoted and subsequently demoted for inability to perform at the higher level. 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. For employees who must first complete training, the promotion will become effective at the beginning of such training.

D. In accordance with applicable laws, rules and regulations, any applicant on the BQ list who declines in writing a selection offer will be replaced by the next higher ranking qualified applicant.

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 BQ applicants. 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 BQ applicants, only the evaluative material of such applicants will be provided pursuant to this subsection;
3. if a grievance involves applicants not making the Best Qualified list, only the evaluative material of the applicants rated higher than the grievant will be provided pursuant to this subsection; and
4. if the grievance involves questions of basic eligibility, evaluative material of all eligible applicants will be provided.
5. 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 a 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 from CareerConnector; 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. *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, 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. 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.**

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 BQ 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. 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.

** The italicized language was disapproved by the Department of the Treasury

H. In accordance with 5 CFR Part 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:
      (1) the returning employee has not missed any essential training in the interim; and
      (2) 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:

   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 TEPS 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 non-work 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.

Article15 | 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 CFR Part 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;
   (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. 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. The Union reserves the right to bargain in accordance with law, regulation and this Agreement.
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 procedures provided in Section 3 below. The Factfinder may 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) and extend bargaining consistent with Article 47, subsection 2G2 to permit the Union to consider the information and adjust proposals accordingly.
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 procedures provided in Section 3 below. The Factfinder may 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) and extend bargaining consistent with Article 47, subsection 2G2 to permit the Union to consider the information and adjust proposals accordingly.
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 procedures provided in Section 3 below. The Factfinder may 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) and extend bargaining consistent with Article 47, subsection 2G2 to permit the Union to consider the information and adjust proposals accordingly.
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. The parties will contact by telephone 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 telephone contact. The Factfinder may 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) and extend bargaining consistent with Article 47, subsection 2G2 to permit the Union to consider the information and adjust proposals accordingly.

2. The Factfinder is empowered to assist the parties in reaching agreement. The Factfinder shall determine the appropriate resolution process, including 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. For disputes resulting from negotiations consistent with Article 47, Section 2 of this Agreement, the time frame is extended to four (4) weeks. The recommended resolution will be in writing. In no case may the Factfinder intrude on the Employer's right to reassign/realign.
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. 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.

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 auditors 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 abolition, 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 abolition 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
Hardship Relocations

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 or a change in POD, 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. The Hardship Relocation Program does not apply to positions to be filled on a temporary basis.

3. 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.

4. 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.

B. The Employer has determined that all 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. Employees accepting a voluntary hardship relocation will have their pay set in accordance with Government-wide regulations.

D. 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.

E. 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 this Agreement. Declination of an offer made under subsection 5D above does not serve to trigger this provision.

F. 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.

G. The employee must provide verifiable documentation concerning the situation or condition that gave rise to the hardship request. The application form (Exhibit 15-1) will be used to substantiate and document hardship reassignment requests.

H. The employee's office will notify the "gaining" office within ten (10) workdays of receipt of a completed hardship application. The employee, at his or her option, may submit a copy of his or her completed application to the gaining personnel office sooner than the ten (10) workdays.

I. 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.

J. Employees will not be eligible for hardship relocation if they are not performing at a fully successful level or above or if they are the subject of a continuing conduct investigation.

K. 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.

L. 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.

M. Examples of hardship situations or circumstances are listed below. This list is not intended to be all inclusive. There may be other situations when the totality of circumstances constitutes a hardship situation. The Employer reserves the right to exercise its judgment in those circumstances.

1. The employee or employee's immediate family is experiencing a significant hardship. "Immediate family" refers to spouses, parents (or legal guardians), brothers, sisters, and children. "Step" relationships and life partner are included in the definition of immediate family.

2. If medical in nature, the hardship must be serious, affecting major life functions and not treatable in the employee's current location, for example, a severe condition of 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.

3. 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.

4. Access to special educational facilities (for example, schools for hearing or visually impaired) would be considered a significant hardship if there is no equivalent facility in the employee's present location.

5. Employment-related situations that constitute a hardship situation include any spouse, fiancé, or life partner being offered the choice of relocation or unemployment, receiving a promotion opportunity in another location, losing a job and receiving a job offer in another location, or receiving military orders to relocate.

N. 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.

O. 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.

P. Denials of hardship requests will continue to 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.

Q. The Employer will provide the NTEU National President a monthly report listing all approved hardship applications. The report will include the date of the request, the grade, series and current location of the employee and the new location requested by the employee.

Section 6
Voluntary Relocations Within a Geographic Area

A. Employees may volunteer for relocation under this section for any POD within their geographic area. Geographic area for the purposes of offering voluntary relocations is defined in Exhibit 15-2.

B. The Employer has determined that the procedures of this section will be used in the following situations:

   1. in filling vacancies below the journey level of an occupation; and
   2. in filling one-half (1/2) of the positions that the Employer determines to fill at the journey level and above in each POD (for example, if the Employer has four (4) above journey level revenue agent vacancies at a particular POD, this process will be used in filling at least two (2) of them; if there is only one (1) vacancy or an odd number of vacancies, the Employer will use this process in filling every other vacancy). Selections made under the voluntary relocation process will be subject to the priority selection order in Article 13, subsection 2E. For example, this process will not be used before priority placement, priority consideration, Reassignment Preference eligible, hardship and staffing imbalance candidates are considered. It will be used before competitive or other placement methods are used.

C. Employees wishing to relocate using this process must annually file voluntary applications for consideration listing the location(s) within their geographic area for which they wish to be considered. The opportunity to apply will be announced Service-wide for fifteen (15) calendar days from the beginning of January and July for each year of this Agreement. 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 Fully Successful or above on their last rating of record, 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 for relocation to perform the duties of their positions at the new location so long as they have a current rating of record that "Exceeds Fully Successful" or higher. Employees with a rating of "Fully Successful" on their last rating of record will be considered and selected after those with "Exceeds Fully Successful" or higher ratings on their last rating of record, but may be passed over for just cause.

D. 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.

E. 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 his or her occupation.

Section 7
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 8
Temporary Hardships

A. 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 another IRS POD, to accommodate the temporary hardship.

1. The mileage requirement of Article 50 of this Agreement for the location of a Telework site is temporarily waived.
2. 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.

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 CFR 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).

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.

2. If an employee is not detailed to a position of higher grade, but who 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 temporary promotion may not exceed the limitations established by law.

3. 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.

4. 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. 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).

C. 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.

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

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 non-work 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 then 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 effect 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, he or she will be passed over until all other qualified volunteers have been selected.

H. In those cases where the Employer announces, in advance of the solicitation, that it will not pay travel or per diem expenses, consideration will be given to all employees, including those who are willing to take the detail without these costs.

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 work 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 performance 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 as of the date the waiting period was completed.

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

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 5 U.S.C. § 9508(d)(2).

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.

Section 7

Student Career Experience Program (SCEP) participants will be granted within-grade increases when their performance is at a fully successful level, and they have

met the creditable service requirements for the within-grade waiting period in accordance with 5 CFR 531.405 and 531.406.

Article 18 | Awards

Section 1
General

A. Performance Awards (that is monetary awards earned as a result of an employee's annual performance rating); Time Off Awards; Special Act, including Manager's Awards; Honorary; Suggestion; and Invention 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.

1. The Employer has determined that it will distribute 1.75% 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 not covered by incentive pay or gainsharing, adjusted for subsequent increases in Government-wide civilian pay raise adjustments, if any. However, if any employee covered by incentive pay becomes eligible and receives a performance award, their salary during their time in which the eligibility was established will be included.
2. The bargaining unit awards funding will be allocated first to Bilingual Awards and other awards required to be paid under negotiated provisions. After this allocation, the remaining funds will be distributed as follows: ninety percent (90%) to performance awards agreement, and ten percent (10%) to other discretionary awards for bargaining unit employees.
3. Should the Employer determine to change the budget for the bargaining unit award pool described in subsection 1A1 above, or the non-supervisory NBU award pool, it shall give the Union formal notification, at least sixty (60) days in advance of its intention to do so. Upon such notice, either party, as an exception to the provisions of Article 54 (Duration and Termination), may reopen this Article to negotiate the implementation and impact of the Employer's proposed change. Such negotiations shall be conducted in accordance with the provisions of Article 47, Section 6.

B. 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, time spent in a BU position, and incentive pay indicator.
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.

C. Performance awards will not be granted to employees covered by the Incentive Pay System. Amounts paid to employees under this system will not be part of the computation described in the National Performance Awards Agreement (NPAA). Employees will be eligible, however, for performance awards under this Agreement for any period(s) of time that they are not covered by the Incentive Pay System.

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 preclude a performance award that would otherwise be granted unless such preclusion is necessary to protect the integrity of the Service. The merits of the Employer's decision to withhold an award are subject to the negotiated grievance procedure.

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," 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 that agreement, 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 $3500.
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 this Agreement, will remain in force during the term of this Agreement and will roll over to a successor National Agreement subject to the provisions of Article 54.

B. **QSIs**

1. The Employer has determined, consistent with its discretion under applicable regulations and the settlement agreement between the parties dated February 24, 2009, that a target QSI award rate will be established of ten percent (10%) of eligible permanent bargaining unit employees for each fiscal year beginning during the term of this Agreement. Employees will be considered eligible for a cash award or QSI, if they:
   (a) are assigned an outstanding annual performance rating (rating of record) for any rating period ending on or after the implementation date of this Agreement;
   (b) were assigned an outstanding annual performance rating (rating of record) in at least two (2) of the three (3) immediately preceding rating periods;
   (c) served at least three (3) years at the full performance/journey level or above in their current position with the IRS;
   (d) have not received a QSI or cash award in lieu thereof within the previous 156 calendar weeks;
   (e) are not serving under a temporary or time limited appointment;
   (f) are serving under the GS, GM or GL pay plans; and
   (g) are not compensated under the Wage and Investment Submission Processing incentive pay or gainsharing programs.
2. An employee, who has been approved for a QSI, may choose a cash award instead of the QSI, which shall be in the amount of three percent (3%) of the employee's base salary, including locality pay. In this regard, an employee at Step 10 of the General Schedule is ineligible for a QSI; accordingly, where such an employee would have been approved for a QSI but for this ineligibility, the employee will receive a cash award of three percent (3%) of the employee's base salary, including locality pay. For purposes of calculating QSI participation rates, such conversions as described herein shall be treated as if the employee had received a QSI.
3. By December of each year, the Employer will provide the Union at the national level with the QSI percentage reached in the preceding fiscal year. This percentage will be calculated by dividing the number of permanent bargaining unit employees as of the end of pay period 19 of the current calendar year who received a QSI or cash award in lieu thereof since the end of pay period 19 of the prior calendar year by the total number of permanent bargaining unit employees on rolls as of the end of pay period 19 of the current calendar year.
4. If the total percentage of permanent employees that actually receives a QSI or cash award is less than nine percent (9%) or more than eleven percent (11%) in any fiscal year, either party may reopen this subsection of the Agreement.

C. No employee with an overall rating of Minimally Successful or lower is eligible for a performance award.

D. 1. A joint committee will convene for the purpose of conducting two (2) simulations. The purpose of the simulations will be to simplify the existing award pool configuration. Pools known as "Appendix A Pools" from the NPAA will be broken down into sub-pools by major IRS occupations. "Major occupation" is defined as an occupational series within each "Appendix A Pool," with a large number of employee assigned to that series. Those employees, not in a major occupation as defined above, will be grouped together in a "Rest of the Unit" pool and divided into the following sub-groups:
   (a) GS-6 and below; or
   (b) GS 7, 8, 9, 10 and 11; or
   (c) GS 12 and above.
2. The committee will be comprised of two (2) management representatives and two (2) employees representing the Union. Additional advisors from the national offices of both parties may also participate.
3. The results of these simulations will be provided to the parties within sixty (60) days of completion.

E. 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 ninety percent (90%) allocation for performance awards consistent with subsection 1A2 above.

F. The Employer will advise the Union in advance if the Employer elects to hold an official award ceremony.

G. 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 his or her 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 his or her direct time for at least sixty (60) consecutive days during the remainder of the rating period.

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. Such 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.

B. Managers are encouraged to utilize the provisions of IRM 6.451.1 to motivate and reward employees.

C. The maximum amount for a Manager's Award will be no higher than the minimum amount for a performance award.

D. The Employer and the Union agree that employees' suggestions to improve work processes and working conditions provide a valuable and unique source of ideas which can greatly increase the efficiency of the Service and/or employee morale. In accordance with the Parties' 2001 Suggestion Program Memorandum of Understanding and applicable law, rule and regulation, an employee who has a suggestion adopted by the Employer will receive twenty-five percent (25%) of the tangible first-year savings resulting from that suggestion, as well as additional monetary and non-monetary benefits, as provided by the memorandum of understanding. NTEU at the national level will be sent quarterly reports showing the date a suggestion was submitted, the name of the suggesting employee, the organizational unit to whom the employee is assigned, and a designation of a case as overage.

E. Non-monetary awards will be given to employees at the option of supervisors consistent with the policies established by the Employer.

Section 4
Time Off As Incentive Award

A. The purpose of the IRS/NTEU Time Off 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 time off in lieu of cash to an employee. The Employer agrees to grant time off to bargaining unit employees on the basis of their performance, in a fair, consistent, and objective manner without discrimination. However, where an employee requests time off in lieu of an award, the Employer will normally grant the request absent workload demands. If granted, 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. A Time Off Award (TOA) provides an employee with an excused absence without charge to leave or loss of pay. All bargaining unit employees shall be eligible for such TOAs unless the employee is or was on a leave restriction letter within the (12) months prior to the effective date of the award.

D. During any single leave year, employees may be granted 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.

E. 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.

F. The minimum amount of time off for any contribution shall be one (1) hour. The maximum TOA for any single contribution shall be forty (40) hours for a full time employee. A part-time employee will be granted a TOA not to exceed his or her weekly work schedule.

G. A TOA may be used in single blocks of time or in one (1) hour increments, subject to approval by the Employer.

H. A TOA must be scheduled and used within one (1) year from the effective date of the award or it will be forfeited. TOAs 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 his/her TOA, sick leave will be granted for the period of incapacitation and the TOA will be scheduled at another time.

I. TOAs in this subsection can be granted for any type of monetary award provided for in this Article. The value of any such accomplishment must exceed the cost of labor and the value of work which would have been performed during the employee's absence.

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 subsection 4F.

K. The monetary equivalent of the TOA (as determined solely by the hourly wage of the employee during the time off) will be charged back to the appropriate awards budget.

L. The receipt of a TOA does not prevent an employee from receiving any other Cash or Incentive Award and receiving prior Cash or Incentive Awards does not prevent granting a TOA.

Section 5
Bilingual Awards

A. Employees, who on a regular basis, rather than occasionally:

1. utilize their bilingual skills;
2. whose performance is currently rated at least fully successful; and
3. who are not otherwise compensated through a Performance Award or Superior Accomplishment Award based on the use of their bilingual skill shall receive a Special Act Award of $350.
4. Employees will be eligible to receive one (1) such award per calendar year.

B. 1. The Employer has determined that Bilingual Awards shall be paid out of the performance awards budget established by the Employer in accordance with subsection 1A2 above. The provisions of subsection 5A above shall terminate upon approval and implementation of a Foreign Language Proficiency Pay Demonstration Project, including any negotiations required by law.

2. If a Foreign Language Proficiency Pay Demonstration Project is not implemented by the Employer within one (1) year of the effective date of the Agreement, either party may reopen subsection 5A above.

Section 6
Incentive Pay and Gainsharing Programs

The Incentive Pay and Gainsharing Programs will be administered consistent with the Memorandum of Understanding between the parties dated March 20, 2009.

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 CFR 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 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, no later than twelve (12) months in advance of the off-rolls date for any RIF, the Employer shall provide the Union with formal notice that the Service has determined that a RIF is necessary. 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 National NTEU.

Section 4
Expedited Bargaining

A. The parties agree to expedited bargaining beginning thirty (30) days after providing the 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 annual Tuition Assistance Program (TAP) agreement for a specific 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 CFR 330.606 (d) 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. 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.
3. Any swapping employee who meets the eligibility requirements for VERA and accepts VSIP will be authorized VERA retirement.
4. The Employer will not be responsible for relocation costs for any approved job swaps.
5. 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 in the IRS Intranet.

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. Payment under the Voluntary Relocation Incentives (VRI) 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 the National Agreement.
   (b) Career transition services will be provided in accordance with Article 51, Section 7 of the National Agreement.
   (c) When filling a vacancy under CTAP, the Employer will follow the selection order in accordance with Article 51, subsection 3B of the National 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 CFR 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 CFR 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 CFR 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 CFR 351.501.

B. Credit for Performance

1. In accordance with 5 CFR 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 an annual performance rating of record shall receive credit for performance on the basis of a modal rating. 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, shall receive credit for performance pursuant to 5 CFR 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 CFR 351 Subpart F; and will be granted assignment rights (i.e. bump and retreat) in accordance with 5 CFR 351 Subpart G.
2. In accordance with 5 CFR 351.703, the Agency will assign an employee to a vacant position under 5 CFR 351.201(b) or 5 CFR 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 CFR 351.606, 5 CFR 351.607 and 5 CFR 351.608. The Employer has determined that only the appropriate Division Commissioner or 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 CFR 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 CFR 351.606 and 5 CFR 351.608) as follows:
   (a) In accordance with 5 CFR 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 CFR 351.608, 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 CFR Section 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 CFR 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 CFR Part 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 and no later than thirty (30) days after 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. If the Employer grants an exception in reemployment priority selection to a former IRS employee under 5 CFR 330.207(d) it will notify the employee and include in that notification a standardized letter prepared by NTEU.

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 in order 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 the National 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 10A 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.

   3 If requested, the Employer will mail the Career Opportunity Listing (COL) to a directly impacted employee in non-work status. This will continue until the employee is either separated or requests that the Employer discontinue the mailings.

Section 10
Competitive Sourcing

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.

A. 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 5C, 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 CFR Part 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 CFR 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 CFR §§ 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 CFR 536.301(a)(2) and 5 CFR 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. 1. 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.
   2. 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.

E. 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 CFR 536.207 and 5 CFR 536.208. Consistent with 5 CFR 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 CFR 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 2D. 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. The Employer will provide a retirement planning program to be made available at least once per year. The retirement planning program shall include a pre-retirement training seminar through IVT. Supplemental information materials are available from sources such as the OPM web site. Employees in the bargaining unit who are within six (6) years of optional retirement eligibility shall be notified by the Employer that as a result of this Agreement, they are entitled to attend one (1) such retirement planning program on administrative time. Such employees may attend additional retirement planning programs on annual leave, credit hours, or compensatory time, if applicable.

B. At any time during their employment with the IRS, employees may obtain retirement counseling/information through the Employee Resource Center (ERC) and/or request time for supplemental retirement counseling pursuant to Article 36, Section 12 of this Agreement.

Section 2
Retirement Eligibility

A. General retirement eligibility rules (FERS and CSRS), as well as eligibility rules for deferred, discontinued and disability retirement, may be found in Exhibit 21-1. The Employer will include more detailed retirement eligibility rules in the Employee Resource Guide.

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 counseling relating to the TSP during new employee orientation sessions.

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 CFR Part 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 regularly scheduled seasonal employee who is expected to work at least six (6) months per year is eligible for health and life insurance coverage in accordance with applicable statutes and regulations. In administering this provision, health insurance may be authorized where the minimum potential duration of the season that the employee can expect to work is six (6) months or more.

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 CFR 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 CFR 340.402(b), to the maximum extent possible, so that an employee will have a reasonably clear idea of how much work he or she can expect during the year. For example, seasonal agreements that set a range of expected work between six (6) and eleven (11) months are not appropriate because such a broad range is not reflective of the work the employee may actually perform;

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 12 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 CFR Parts 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 and bargain to the extent required by law, if requested, when the Employer decides to change seasonal work agreements for a group of employees and:

(a) the projected range of months in work status 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

(b) 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.

2. 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.

3. 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.

4. 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 CFR 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 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 2
Alternative Work Schedule (AWS) Program

Sections 2 through 7 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. **Participation**

1. Employees participating in one (1) of the four (4) pilots conducted in Accounts Management (Memorandum of Understanding (MOU) dated October 29, 2009), Correspondence Examination (MOU dated December 3, 2009), the MITS Enterprise Computing Centers (MOU dated November 23, 2009) and the Taxpayer Advocate Service (MOU dated November 19, 2009) may retain, subject to the terms of this Article, their current AWS or may request a change to AWS pursuant to Section 5 below.
2. Bargaining unit employees, who did not participate in one (1) of the four (4) pilots described in subsection 2B1 above, may retain, subject to the terms of this Article, their current AWS or may request a change to AWS pursuant to Section 5 below.

C. **Existing AWS Agreements and Practices**

1. Consistent with Article 54, subsections 2A2 and 2A3 of this Agreement, the parties agree to terminate all existing AWS agreements by removing those agreements from the joint list of continuing mid-term agreements.
2. Either national party may propose to continue an existing AWS practice by submitting the practice to the other party no later than ninety (90) days from the implementation date of this Agreement.
3. The national parties will then create a list of existing AWS practices to remain in force during the term of this Agreement to the extent such practices do not contain terms and conditions in conflict with this Agreement, law or regulation.
4. Existing practices, not on the list, will not be enforceable and will terminate six (6) months after the implementation date of this Agreement.
5. Consistent with Article 54, subsection 2C of this Agreement, if either party wishes to propose a change to a practice placed on the list in subsection 2C3 above, it will use the applicable procedures of Article 47 to provide notice and negotiate to the extent required by law.
6. If a dispute occurs between the national parties over whether an existing AWS practice is in conflict with this Agreement or law or regulation, the mediator/factfinder for the 2009 National Agreement II Reopener negotiations will resolve the dispute. The practice will remain in effect during the dispute resolution process.

D. **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.

E. **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 3
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 AM and 8:30 PM, core hours from 9:30 AM to 2:30 PM 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 every fifteen (15) minutes by shift.
5. Shifts are generally defined as follows:
   (a) Day Shift – Start and stop times between 6:00 AM and 6:00 PM.
   (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 PM and 6:00 AM.

Section 4
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.

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.
2. Using Credit Hours

   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.
3. 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.
4. (a) 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). Federal holidays are considered regular non-workdays for the purpose of earning credit hours. 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.
   (b) If approved, credit hours may 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.
5. Credit hours will be earned and used in fifteen (15) minute increments.
6. 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.

7. 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.
8. Subject to prior approval from the Employer, credit hours may be earned and used on the same day. 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.
9. 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**

A Gliding work schedule is a type of flexible work schedule in which a full time employee:

1. 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 biweekly pay period;
2. must be present during the hours designated as core hours by the Employer;
3. without prior notice, may change start and stop times daily within the established flexible time bands; and
4. may earn and use credit hours consistent with subsections 4A1 and 4A2 above.

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 will continue unless changed consistent with Section 5 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. However, in addition to their TOD, an employee may work up to two (2) additional credit hours with prior supervisory approval.
3. must have start and stop times consistent with the provisions of this Article;
4. may vary arrival and departure work times during established flexible time bands consistent with the duties and requirements of the position;
5. must reflect the core hours plus the flexible time bands to be worked each core workday;
6. require employees to schedule and work the core hours on at least eight (8) of the ten (10) workdays in each biweekly pay period;
7. are limited to a maximum of two (2) non-core workdays each biweekly pay period;
8. for the purpose of earning credit hours, only have flexible hours on the non-core days consistent with the assigned shift;
9. 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. Employees on a Maxiflex work schedule may use credit hours consistent with subsection 4A2 above; and
10. Pursuant to 5 U.S.C. § 6124, 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.

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-work day 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; and
3. once selected and approved, an employee's start and stop times will continue and may be changed consistent with Section 5 below.

Section 5
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 (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.

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 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 5C below.

   (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 3B above will be considered for vacant and available AWS and/or changes to start times on an ongoing basis consistent with subsection 5C 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 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 3B 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 employees 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 a make 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 5C 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 5C 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 5G4 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 6
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, 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, non-core 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, non-core days or RDOs. Any bargaining will be conducted using the expedited process in Article 47, Section 5 of this Agreement.

Section 7
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. **Sign-in/Sign-out**

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. However, if necessary, employees approved for a Gliding flexible schedule may be required to sign-in and sign-out each workday.

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 3B 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. For each fiscal year quarter, the Employer will provide NTEU at the national level with the number of employees electing each type of AWS by location, business unit, position title, series and TOD.

G. **Dispute Resolution**

Disputes arising under this Article regarding AWS will be resolved pursuant to Article 41, Subsection 4A of this Agreement.

Section 8
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 9
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 a reasonable period of time (generally 120 days) 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 which may include 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. Compensatory time off will be granted in accordance with the provisions of subsection 9A above 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 of a desire to take compensatory time off for a religious observance. Notification should take place fifteen (15) days in advance, whenever possible.

D. 1. Compensatory overtime may be worked either prior to or after the religious observance in fifteen (15) minute increments. An employee is entitled to take compensatory time off in fifteen (15) minute increments. Such increments may be accumulated in order for an employee to take compensatory time off in segments of one (1) hour or more.

2. An employee will be allowed to accumulate only the number of hours of religious compensatory time needed to repay previous or anticipated future absences from work for religious observances. For such purposes, no more than eighty (80) hours of religious compensatory time may be accumulated unless special circumstances are present.

3. Employees with religious compensatory time balances exceeding eighty (80) hours on the effective date of this Agreement may not earn more religious compensatory time until their balances fall below eighty (80) hours and the conditions in subsection 9D2 above are met.

E. 1. A grant of compensatory time off will be repaid by the appropriate amount of compensatory overtime work, in increments of at least fifteen minutes, within a reasonable amount of time (generally 120 days).

2. A repayment plan will be established and if the compensatory time is not repaid within the specified time period in the plan, the time outstanding will be converted to annual leave or LWOP, as appropriate. The Employer will extend the time to repay if the failure to comply with the repayment plan was through no fault of the employee.

3. Advanced religious compensatory time 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 compensatory time off for religious observances may subsequently charge that time to annual leave. However, employees who take annual leave or leave without pay for religious holidays may not subsequently change that to compensatory time off.

Section 10
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. If management will otherwise fill the vacancy on the preferred shift with someone outside IRS, a unit employee, meeting the criteria in subsection 10A above, will be selected over that candidate.

C. The provisions of 7A and 7B above do not apply to employees on rotating shifts.

Section 11
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 12

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 exempt or non-exempt employees, nothing in this Article precludes or impairs Fair Labor Standards Act (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 among equally qualified employees based on the skills needed to perform the overtime work as identified by the Employer. 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 satisfies 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 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, employees will be selected for the overtime assignment in IRS EOD order.

C. **Directed Overtime**

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.

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 overtime on their regular day off (RDO) or non-core workdays on a Maxiflex schedule if the work, equipment and seating are available.

E. An employee will, upon request, be released from an 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.

F. The Employer will seek to avoid overtime assignments that result in employees working excessively long periods without a day off.

G. 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.

H. 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, as appropriate.

Article 25 | Workload Management

Section 1

A. 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). However, if the exercise of that right by the Employer results in more than a *de minimis* change in working conditions, the Employer will notify the Union and bargain 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 expedited procedures of Article 47, Section 6.

B. The parties will establish a joint committee of three (3) designees each to examine whether there is a way to more fairly distribute the work among those employees at the same grade, in the same position and with the same position title who are reasonably equally qualified. The committee will begin its work no later than October 1, 2012, and end it no later than March 30, 2013. The committee will address work assignment practices among Collection employees: Revenue Officers, Bankruptcy Specialists and Advisors, SB/SE Revenue Agents, all Advocates, and Appeals employees, including Settlement Officers. The committee may jointly agree to establish subcommittees or to obtain input from different covered Business Units and/or covered occupational groups. Nothing herein constitutes a waiver by the Employer of its right to assign work.

C. 1. Where a supervisor decides to downgrade a case with a systemically assigned grade level, he or she 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.

D. 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.

E. For workload issues impacting employees in more than one (1) chapter where negotiations are not required as described in subsection 1A above:

1. 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.

F. Nothing in this Article precludes the Union from requesting other information consistent with 5 U.S.C. § 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 decides that it is necessary to move an employee from a work area because of conditions in that work area that pose a threat to that employee's health or physical safety, a reasonable effort will be made by the Employer to find a work location for that employee elsewhere in the employee's post-of-duty (POD) or other IRS office in the commuting area. The impacted chapter will be notified if an employee is moved under this subsection. If other Government facilities are not available, Telework will be authorized if the employee's work may be accomplished at a Telework location.

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 maintain the number of safety representatives, consistent with past practice, 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. 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
Reasonable Accommodation

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. 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. reassignments to vacant positions;
   5. acquiring or modifying equipment or devices;
   6. adjusting or modifying examinations, training materials/programs and policies;
   7. providing qualified readers or interpreters for group meetings and individual discussions; or
   8. providing e-mails and other electronic transmissions in a format that the disabled employee can understand.

C. Additional information regarding the Reasonable Accommodation Program of the Employer may be found in Exhibit 27-1 and on the ERC and EEO web sites.

Section 3

The Employer recognizes the existence of certain employee rights in accordance with 29 CFR Part 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 4

A. A Safety Advisory Committee with a minimum of six (6) members shall be maintained 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 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 the 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 should be two (2) years.

C. The committees will meet quarterly. At least two (2) meetings of each local Safety Advisory Committees per calendar year will be face-to-face. The Employer will pay the reasonable travel and per diem expenses for one steward from each chapter as indicated in Exhibits 46-1 and 46-2 who are authorized to attend a committee meeting. 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 jurisdiction of the local LMRC;
   2. identifying sources of blood pressure screening, EKG's, CPR training, sickle cell testing, cholesterol testing, 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 LMRC or Safety Advisory Committee, as appropriate, the results of all health and safety testing that is conducted in each POD with a copy to each Chapter President with representational jurisdiction.

Section 5

A. 1. The Employer will make free flu shots available annually on a voluntary basis to all employees 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 in the commuting area if the flu shots are not offered at the employee's POD.

B. For emplyees assigned to Center Campuses, the Employer will provide the services listed in subsection 4D2 above, 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.

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 6

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 7

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 8

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 9

A. The Employer will furnish each employee on a timely basis a copy of each of the following:

1. NTEU Optional Insurance plan brochures and materials;
2. Open Season Instructions;
3. Information to Consider in Choosing a Health Plan;
4. Biweekly Health Benefits Rates; and
5. NTEU Benefits Guide.

B. Such distribution shall be made by the Employer to the extent such brochures are available to it from the normal source of supply.

C. The Employer will keep on file 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 10

A. The Employer will continue to provide the Employee Assistance Program (EAP) as defined in law and regulation.

B. 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.

C. 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.

D. 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.

E. The Employer will make smoking cessation information and a smoking cessation program available to employees in accordance with Section 4 of Executive Order 13058, "Protecting Federal Employees and the Public from Exposure to Tobacco Smoke in the Federal Workplace."

Section 11

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 11B 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 12

When the Employer reasonably expects a seasonal employee to work the minimum period of time required by regulations to make the employee eligible for health benefits (for example, six (6) months within a year), the employee shall be entitled to such benefits from the date of such expectation.

Section 13

The Employer will provide the Union copies of reports of all health and safety accidents that result in loss of time from the job. At the Employer's option, these may be provided to the chapter(s) with jurisdiction over the place where the accident happened.

Section 14

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 work-stations, 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.

F. The Employer shall test and inspect each computer monitor in the work place as needed to confirm that the equipment is properly installed and grounded, and that the clarity of the images, the brightness, contrast, and screen adjustability are functioning properly. Testing and inspection shall be done when computer monitors are moved from one location to another within the work place, or if grounding problems are suspected. Copies of the inspection and test results will be forwarded to the local Safety Advisory Committee or LMRC as appropriate.

Section 15

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 16

The Employer has determined that when an injured employee is sent to a medical facility for treatment, it will accept the determination made by competent medical authority at the facility as to whether the employee should return to work.

Section 17

At Center Campuses, the Employer will continue to provide health services through an approved contract provider.

Section 18

It is the policy of the Employer to provide a smoke-free workplace in accordance with the Executive Order, "Protecting Federal Employees and the Public from Exposure to Tobacco Smoke in the Federal Workplace."

Section 19

Where the water has been tested by 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 CFR 610.123, 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 CFR 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 (a) involves work that can only be performed while traveling (e.g., courier required to drive a delivery van in order to deliver mail); or (b) 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 (c) is carried out under arduous and unusual conditions; or (d) is in connection with an event that cannot be scheduled or controlled administratively by the Government.

(b) Consistent with 5 CFR 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-work days 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 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. An employee's entitlement to cash advances will be governed by applicable Federal Travel Regulations and Agency policy.

B. Using either convenience checks or ATM advances, the Employer will attempt to accommodate emergency job related travel, newly hired employees or those employees newly assigned or promoted to positions that require overnight travel and require an advance to cover travel costs.

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 forty (40) miles from the employee's permanently assigned physical location (office) and also more than forty (40) miles from the employee's residence, measured by odometer or other readings on the most commonly used route. At 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 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-workdays 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 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

A. When the Employer makes housing available for the employee, the employee will have the option, except in unusual circumstances, of remaining in the Employer-provided housing or of securing other housing. If employees elect to secure their own housing, absent unusual circumstances, their per diem reimbursement will be as provided in Section 3 above.

B. Unusual circumstances sufficient to justify requiring an employee to use Employer-provided facilities are not present when an ordinary benefit to the Government, such as economy or the ready availability of personnel, is the rationale. Unusual circumstances are present under the following circumstances:

1. the employee is participating in an investigation that requires the employee's presence in the quarters at all times; or
2. the quarters provide the only place of lodging reasonably close to the employee's place of duty so that daily travel to and from another place of lodging would be impracticable; or
3. the employees must keep in their possession highly valuable equipment or classified material whose security would be endangered if removed from the quarters; or
4. the official who authorizes the travel or training determines that utilization of quarters furnished by the Government is a necessary and integral part of a particular mission or training course.

C. When a determination is made that unusual circumstances exist requiring an employee to use Government eating and/or lodging facilities, employees concerned will be so notified, in writing, before they begin the travel. This notification will identify the days affected, will explain the need for the use of the facilities, and will inform the employees that their per diem will be reduced even if they use other facilities. However, in no case will the employee receive less than the standard M&IE allowance for traveling to that area, minus the amount the Government actually paid for his or her food in the Government housing.

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

Each person having custody of transportation requests, tickets, or other transportation documents received in exchange for transportation requests or other procuring instruments, is responsible for their safekeeping. Such person is also accountable for any amount that the Government may be required to pay because of the person's fraud, fault, negligence, or other improper use of these documents.

Section 9

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 10

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 11

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 12

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 13

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 14

Employees in travel status will not be required to use privately owned vehicles for carpooling.

Section 15

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 16

The Employer will grant employees the full benefits of any discretion it has in connection with frequent flyer and similar benefits.

Section 17

The Employer will share one-half of all travel savings 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.

Section 18

The Employer will create a data gathering instrument or survey to assess employee interest in a pre-tax parking program and conduct a cost analysis based on the number of employees expressing an interest in such a program. Consistent with Article 8, subsection 8B, the Employer will share the data gathering instrument/survey with National NTEU. The Employer will provide the survey results and cost analysis to National NTEU no later than one (1) year following the implementation of this Agreement. Either party may then request to negotiate at the national level over the establishment of a pre-tax parking program for IRS employees within ninety (90) days after receipt of the information by the Union.

Article 30 | Training

Section 1

A. The training and development of employees within the unit is a significant investment. In conjunction with this goal, the Employer will, as funds permit, make available 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 CFR Part 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 appropriate negotiations 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 assessments), 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 to 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.

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. The Employer will publish annually the Enterprise Learning Management System (ELMS) course catalog on the ELMS website.

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. 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.

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-developed 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;
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, 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) cadres (except for Center Campuses) and classroom instructor cadres will be made under competitive promotion procedures. The qualifications and geographic locations, if applicable, for the cadres will be included on the announcement.

C. The Employer has determined that opportunities for classroom and on-the-job instructor assignments will first be offered to those employees who have successfully completed Employer approved instructor training and are certified in that regard.

1. The Employer will solicit volunteers and consider the following factors in making instructor assignments: availability, teaching expertise, subject matter expertise (including recency of technical training), and recency of instructor experience. Any ties among equally qualified instructors will be broken by IRS EOD, first among qualified candidates within the commuting area where the training is to take place, and then among remaining qualified instructors. If insufficient qualified employees volunteer, the Employer will select qualified employees.
2. Management will make every effort to rotate instructor assignments among qualified instructors so far as training and instructor requirements permit.

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.

E. Either party may open negotiations during the first year of this Agreement, consistent with Article 47, Section 2, to discuss the following topics:

1. the assignment of certified OJI and classroom instructors to training groups or classes;
2. a process for the continuing certification of instructors who have successfully completed Employer approved instructor training, have been certified, and have instructed classes; and

3. payment of a retention allowance to instructors assigned to classes outside their commuting area or an equivalent award.

Section 7

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 above).

Section 8

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 9

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 10

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 11

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. need for refresher training.

Section 12

Where the employee takes an on-line course sponsored by 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 13

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 public transportation, or in the alternative, authorize other 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, etc.), subject to requirements in Article 29, subsection 4B.

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 4B, 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 insure 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 Accommodations**

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 14

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 spouse, and parents thereof; children, including adopted children, and spouses thereof; parents; brothers and sisters, and spouses thereof; and any individual related by blood or affinity whose close association with the employee is the equivalent of a family relationship.
2. 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.
3. Leave year means pay period one (1) through pay period twenty-six (26) or twenty-seven (27).
4. 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.
5. 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. If an employee donates annual leave that he or she has not yet earned, the donated annual leave becomes the donating employee's liability should he or she leave the Service before the leave is earned.

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. 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.

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 OPM's web site at http://www.opm.gov/forms/html/emerg.htm.

Article 32 | Annual Leave

Section 1

A. 1. 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.

2. When 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.
3. 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 disclose 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. 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 completed the first year of his/her probationary or trial period;
2. has served more than ninety (90) days in his or her current appointment;
3. is eligible to earn annual leave;
4. 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;
5. 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
6. has an outstanding advanced annual leave balance of no more than forty (40) hours and is requesting additional advanced annual leave either because the employee has a serious health condition or needs to care for a family member with a serious health condition.

B. 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 AWOL, it will notify the employee being charged of its intention to do so in writing as soon as possible, but no later than the end of the pay period or within two (2) workdays 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. 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) and 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 he/she intends 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 his or her 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 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 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 and 33-3.

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 him or her unable to perform one or more of the essential functions of his or her position, an employee must submit the medical certification consistent with subsection 3C 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 Federal Occupational Health Service (FOH) consistent with subsection 3F1.

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 he or she will provide and an estimate of the amount of time needed to care for his or her 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 his or her position or requires medical treatment for a serious health condition, based on written information provided by the agency, on the essential functions of the employee's position or, if not provided, discussion with the employee about the essential functions of his or her 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 him or her unable to perform one or more of the essential functions of his or her 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 his or her supervisor (or higher level supervisor, such as Operations or Territory manager) or directly to FOH, 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 his or her 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, the 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 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, 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.

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.

K. The Employer will provide resources on the HCO web site to assist employees in obtaining information on FMLA and answers to their questions regarding FMLA.

Section 4
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.

B. An employee must notify his or her 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 his or her 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 subsequently requests advanced sick leave for the same illness, 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 5
Maternity Leave

A. 1. In addition to any leave to which the employee may be entitled under the FMLA, employees may be granted an additional six (6) months of leave for maternity 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 maternity leave.

2. Pursuant to subsection 5A1 above, for the additional time granted for maternity 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 may be used for approved maternity leave.

(d) The employee may use all, a part, or none of her available annual or sick leave time.

B. The employee is responsible for notifying the supervisor of her intent to request leave for maternity 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 may request a medical certificate from the employee if there is a question as to the employee's fitness to continue work before delivery or to return to work. The employee may choose to provide this information only to Employer representatives who are medically certified. The Employer agrees to pay for the cost of obtaining such a certificate.

D. 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 6
Paternity Leave

In addition to any entitlement to which a father may have under the FMLA or sick leave, a male employee, who has provided the Employer with reasonable advance notice, may be absent on part-time or full time approved annual leave or approved leave without pay for a reasonable period of time for the purpose of assisting or caring for his minor children or the mother of his newborn child while she is incapacitated for maternity reasons. The Employer will make every reasonable effort to accommodate an employee's request for paternity leave, consistent with workload and staffing needs.

Section 7

Consistent with workload and staffing needs, the Employer will make every reasonable effort to provide part-time or job sharing opportunities for employees who have children under six (6) years of age 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 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 during the employee's work hours when the employee calls to request sick leave, the employee must leave a voice message with their telephone number or the employee must e-mail the supervisor and include their 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 physician; (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 4 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;
   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. Advanced sick leave is not available for routine medical visits or minor illnesses; 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. As sick leave is earned by an employee, the earned sick leave will be used to repay any outstanding advanced sick leave balance.

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 CFR Part 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 Leave

Section 1

For purposes of this Article, administrative leave is approved absence from duty without loss of pay and without charge to leave.

Section 2

A. The Employer has determined to exercise its discretionary authority to grant excused absence for voting purposes to the extent that such time off does

not interfere with agency operations. The granting of excused absences 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 excused 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. If a manager refuses to allow an employee administrative time off to vote, the matter will immediately be referred to the SCR or Campus equivalent executive for a determination whether the granting of administrative time off is appropriate. In no circumstances will an employee be approved for more than four (4) hours of administrative leave for voting purposes. This applies to federal and state elections where candidates are running for office, including primaries and caucuses.

B. The Employer has determined that if an employee's voting place is beyond normal commuting distance and vote by absentee ballot is not permitted, the Employer may grant an excused absence 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 in subsection 2A above.

Section 3

A. Whenever it becomes necessary to close an office because of inclement weather or any other emergency situation and to grant administrative leave to those who are excused because of emergency, reasonable efforts will be made to inform all employees by private or public media. An emergency situation is one which is general rather than personal in scope and impact. It may be caused by such developments as 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.

B. The Employer has determined that if the emergency conditions described above exist and prevent an employee from arrival at work and the post-of-duty is not closed, the employee will be granted administrative leave for absence from work for a part or all of the employee's workday upon providing the Employer with reasonably acceptable documentation that the employee made reasonable efforts to reach work, but that emergency conditions prevented timely arrival. Factors which shall be considered by the Employer and uniformly applied to all employees within the area affected by the emergency include:

1. the fact that the employee lives beyond the normal commuting area;
2. the mode of transportation normally used by the employee;
3. efforts by the employee to come to work;
4. the success of other employees similarly situated;
5. physical disability of the employee; and
6. local travel restrictions.

The Employer at its option may waive the above requirement for documentation for absences of four (4) hours or less. This provision does not apply to employees who are away from their post-of-duty for personal reasons and are prevented from returning to work due to emergency conditions. Any grievances filed must include an explanation of why the employee failed to arrive at work.

C. Employees are obligated to contact their supervisors as early as practicable to explain the circumstances and provide an estimated time of arrival at work.

D. When an emergency condition forces the closure of an IRS facility and employees thereof are granted administrative leave as a result, an employee of that same facility (a) who is working at home on an approved Telework program and (b) who is prevented from accomplishing work because of that same emergency condition (for example, where a power outage forces the closure of an office, and that same power outage prevents a Telework employee from completing his or her work assignments at home), that Telework employee will be provided the same amount of administrative leave granted employees who were working in the closed facility. A Telework employee claiming administrative leave under this provision is responsible for providing appropriate documentation in support of that claim.

E. If the President, the Office of Personnel Management, or other appropriate authority declares a natural disaster area, employees who are faced with a personal emergency caused by that natural disaster will be eligible for a reasonable amount of administrative leave, based on the facts and circumstances of the personal emergency. An employee requesting administrative leave under this Section may be required to provide an explanation and/or documentation in support of his or her claim.

Section 4

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 5

A. The Employer has determined that an internal revenue agent, estate tax examiner, appellate auditor, estate tax attorney, revenue officer, tax auditor, appeals officer, tax law specialist, systems accountant, or operating accountant not admitted to any bar or licensed as a CPA or professional engineer, within the United States or its possessions, will be granted administrative leave four (4) times to the extent necessary for the purpose of taking bar, CPA, or engineer examinations. Such administrative leave grants will be extended to include the time for necessary oral interviews.

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 6

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 7

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 8

A. 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 now 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 no longer be charged military leave for weekends and holidays that occur within the period of military service.

   1. 5 U.S.C. § 6323(a) provides fifteen (15) days per fiscal year 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.
   2. 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.
   3. 5 U.S.C. § 6323(b) provides twenty-two (22) workdays per calendar year for emergency duty as ordered by the President 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.
   4. 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.
   5. 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. 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.

C. Military leave shall be without loss of pay.

D. The Employer will comply with the provisions of the Uniformed Services Employment and Reemployment Rights Act (USERRA), 38 U.S.C. § 4301, et. al., which applies to persons who perform duty, voluntarily or involuntarily, in the uniformed services. 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.

E. 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 9

The Employer has determined that an employee who donates blood is entitled 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 administrative leave will be limited to the remaining scheduled hours of duty on the day of the donation. An employee who is not accepted for donating blood is only entitled to the time necessary to travel to and from the local donation site and the time needed to make the determination.

Section 10

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.

Section 11

A. If workload permits, employees who are rated fully successful and above will be granted up to eight (8) hours of excused absence (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 excused absence to perform voluntary 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 12

Subject to workload considerations the Employer may grant an employee up to a total of four (4) hours excused absence 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. Except for excused absence for retirement planning, as provided for in Article 21, no other administrative time shall be authorized for general benefit counseling.

Section 13

A. The Employer will periodically inform employees of the availability of administrative leave for the purposes of bone marrow or organ donations.

B. The Employer has determined that an employee may utilize up to seven (7) days of paid leave each calendar year to serve as a bone marrow donor. An employee may also utilize up to thirty (30) days of paid leave each calendar year to serve as an organ donor. Paid leave for both bone marrow and organ donations shall be charged to administrative leave at the election of the employee and are in addition to annual and sick leave.

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.

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; however, 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 designated proposing official 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. 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 time frame 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 (that is, for a period of two (2) years when the alternative discipline agreement takes the place of a reprimand and indefinitely when the alternative discipline agreement takes the place of a suspension);
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 prior to arbitration, the grievance 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.

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), 5 U.S.C. § 552, and 5 U.S.C. § 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. The parties will issue joint guidance to facilitate the timely and accurate release of information, and meet on a periodic basis to assess the effectiveness of the process and ways in which it can be improved.

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 obliged, to make an oral/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. 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; and
3. 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.

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.

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 when initially established and whenever changed in 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.

E. If timely notice of appeal to arbitration is not received by the appropriate deciding official, 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, and proposal and decision letters for suspensions of

fourteen (14) days or less 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. The Employer agrees that it will not effect discipline until it has complied with subsections 3A and 3B of the Article.

B. Beginning with the effective date of this Agreement, the Employer will, to the extent not prohibited by law, provide National NTEU with a quarterly 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 and the format will be determined after discussions between NTEU and the Employer.

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; 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 as defined in 5 U.S.C. § 4303.

B. This Article only applies to bargaining unit employees who have completed their probationary period or trial period, except to the extent prohibited by law.

C. No bargaining unit employee will be subject to an adverse action except for such cause as will promote the efficiency of the Service.

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 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.

F. 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.

G. The Employer has determined that the principal of progressive discipline should be considered unless the offense warrants a severe penalty, such as removal.

H. 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; however, 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 designated proposing official will issue the appropriate letter (i.e., clearance or closed without action) to the employee within a timely fashion, i.e., normally 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 thirty (30) days in advance of the action, except as provided in subsection 2C below.

B. 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. 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.

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 5 U.S.C. § 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. The parties will issue joint guidance to facilitate the timely and accurate release of information, and meet on a periodic basis to assess the effectiveness of the process and ways in which it can be improved.

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 when initially established and whenever changed in 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 unsanitized 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. The Employer agrees that it will not effect discipline until it has complied with subsection 5A of this Article.

B. Beginning with the effective date of this Agreement, the Employer will, to the extent not prohibited by law, provide National NTEU with a quarterly 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 and the format will be determined after discussions between NTEU and the Employer.

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 applies only 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 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.

1. If at any time during the performance appraisal cycle that an employee's performance is determined to be unacceptable in one or more critical job elements, the Employer will:
   (a) notify the employee of the critical job element(s) for which performance is unacceptable; and
   (b) issue a written plan to the employee, including but not limited to suggestions as to how the employee can improve his/her performance, the type of assistance the Employer will provide, and instructions on ways the employee can be expected to raise his/her performance to an acceptable level.
2. To avoid a reduction in grade or removal, the employee must meet and sustain at an acceptable level, the performance standard(s) for which the critical job element(s) at issue.

D. 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.

E. 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 letter to the employee which contains the following:

1. an identification of the critical job elements and performance standards for which performance is unacceptable;
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. The employee will be given the opportunity, but will not be obliged, 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. 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. 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 be concurred in by an official in a higher position than the official who proposed the action.

E. Consistent with 5 CFR 432.107, in taking an action based on unacceptable performance, the Employer will consider the employee's performance during the advance notice period. 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 notification 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 5 U.S.C. § 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. The parties will issue joint guidance to facilitate the timely and accurate release of information, and meet on a periodic basis to assess the effectiveness of the process and ways in which it can be improved.

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 when initially established and whenever changed in 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

To the extent not prohibited by law, the Employer will provide the Union with unsanitized 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.

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 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.

Article 41 | Employee Grievance 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. Nothing in this Article shall apply to institutional grievances, covered by the procedure in Article 42 of this Agreement.

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 CFR 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) 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 the grievance is reduced to writing alleging discrimination 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 7C below, 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; and
7. any other matters which the parties mutually agree upon.

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, time and travel pursuant to Article 9, subsection 8C 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 or attend the grievance meeting.
2. If the grievance involves twenty (20) or more employees in a chapter, four (4) grievants may participate 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 the meeting must participate by telephone or other electronic means.

B. 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. 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.

3. Mass grievances involving employees in more than one (1) Division or organizational equivalent will be filed with the first level Executive in either Division.

4. The Executive receiving the mass grievance will hear the grievance or designate a substitute who has the formal organizational authority to hear the grievance.

C. 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 when initially established and 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

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. 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.

Section 7
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. However, 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. The meeting will be face-to-face unless the parties agree to hold the meeting by telephone or other electronic means.

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 6C above, the 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. The meeting may be face-to-face for participants located in the commuting area of the meeting. 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. The parties may also agree that no meeting will be held. One (1) additional full time Union representative located in the commuting area of the meeting may also attend. Travel and per diem is not authorized for the second steward. The supervisor conducting the meeting may elect to invite a Labor Relations Specialist.

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 8

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. Section 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 9

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 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 when initially established and whenever changed in 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 10

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 11

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 12

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 13

In grievances where the steward is processing one (1) of his or her first three (3) grievances, the Union may have one (1) additional steward on official time under Article 9.

Section 14

A. 1. Where the Union believes that a personnel action involves an alleged prohibited personnel practice as defined by 5 USC § 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 15E 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 15F1.
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 15
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 | 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 institutional grievances stemming from application of this Agreement.

Section 2
Definitions and General Provisions for Local/ 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 4A2 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 is filed consistent with Section 3 of this Article and 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). If the grievance is filed consistent with Section 4 of this Article and 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. Meetings between the Employer and the Union to process local grievances under this procedure, if not scheduled during the Union's representative's tour of duty, shall be scheduled as close to the Union's representative's tour of duty as possible, and at the office of the appropriate Employer representative, unless otherwise agreed.

G. Whenever a local or national institutional grievance is processed where, for any reason, no meeting is held, the Employer will issue its response within twenty (20) workdays of the submission of the grievance for local grievances and within thirty (30) workdays of the submission of the grievance for national grievances.

H. 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
Uniform Local Institutional Grievance Procedure

A. 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 Section 4.

B. 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 9B3 of this Agreement.

C. 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 consistent with subsection 2G above.

Section 4
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 face-to-face unless the parties mutually agree to hold the meeting by telephone or other electronic means.

D. Within twenty (20) workdays of the meeting, the Employer will issue a written decision on the grievance. If no meeting is held, a response is due consistent with subsection 2G above.

E. Two (2) stewards may attend the meeting with the Employer under subsection 4C above subject to the following:

   1. The stewards will be on official time and travel and per diem will be authorized consistent with subsection 4E2 below for the stewards to attend the meeting.
   2. Where the facts upon which the national grievance are based are not contested by the Employer, reasonable travel and per diem is authorized for only one (1) steward to attend the meeting. Where the facts are in dispute, reasonable travel and per diem is authorized for two (2) stewards to attend the meeting.

F. If the parties schedule an arbitrator, 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 5
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 when initially established and whenever changed in 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 nor 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 6
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 7
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.

Section 8
Precedence of Decisions in Union Grievances

Grievances resolved by conventional arbitration will be precedential throughout the unit unless otherwise agreed to in writing by the Employer and the Union at the national level.

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, 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;

(g) bulletin board postings or electronic communications;

(h) literature distribution;

(i) performance appraisals, including challenges to the accuracy of the information contained in the underlying performance databases;

(j) ranking panel/official evaluations;

(k) release/recall appraisals.

3. Streamlined arbitration is used for the following matters, 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.

E. The parties will meet within thirty (30) days following the effective date of the Agreement to create the arbitrator panels, including the National Panel and panels such as the stay panel and the Article 15 panel. During the meeting, the parties may also decide to create other arbitrator panels, as needed, and as specified in the Agreement.

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 when initially established and whenever changed in 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 5A.

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 CFR 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.
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 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.

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 | Attorneys Fees

Section 1

Reasonable attorney 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 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 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. The award shall contain a detailed explanation of why fees were granted as well as the hours and rates allowed. All charges of the arbitrator 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. At least two (2) meetings of each local DEEO Advisory Committees per calendar year will be face-to-face. The Employer will pay the reasonable travel and per diem expenses for one (1) steward from each chapter as indicated in Exhibits 46-1 and 46-2 who are authorized to attend a committee meeting.

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. At least two (2) meetings of each DEEO Advisory Committee established consistent with this subsection per calendar year will be face-to-face. The Employer will pay the reasonable travel and per diem expenses for committee members who are authorized to attend.

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. The Employer will also pay the reasonable travel and per diem expenses for committee meetings under this subsection consistent with subsection 1B2 above.

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 DEEOA 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.

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 all official bulletin boards.

Section 3
Support

A. The Employer will furnish each chapter with twenty (20) copies of the Employer's discrimination complaints procedure.

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 statistics showing the following data concerning IRS employees at the next higher organizational level above the first level supervisor: race, gender, national origin, age, grade, step, last promotion date, position title and Division.

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 quarterly and at other times as agreed, 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. At least two (2) meetings of the National LMRC per calendar year will be face-to-face. The Employer will pay the reasonable travel and per diem expenses for stewards who are authorized to attend a National LMRC meeting consistent with subsection 2B above.

Section 3
Local LMRC

A. The parties agree to establish local LMRC Committees as outlined in Exhibit 46-1. In addition, an LMRC will be established at each Campus as defined in Article 1, subsection 3D1 of this Agreement and as outlined in Exhibit 46-2. Union representatives will be drawn from chapters within the SCR or Campus geographic areas as established in Exhibits 46-1 and 46-2.

B. The Union will be able to appoint up to four (4) representatives from the chapters in the area covered by each LMRC as established in Exhibits 46-1 and 46-2. The size of the committee will be expanded to accommodate one participant from each chapter if needed.

C. At a mutually agreed location, there will be up to four (4) meetings per year for the local LMRC if an appropriate (falls within the jurisdiction of the local LMRC as defined herein) agenda is submitted. Agenda items must be related to the scope of the LMRC as described in Section 1 above. The Employer will arrange for the attendance 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.

   2. The Union or the Employer may place an 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 place the issue on the agenda of the National LMRC. If either national party places the item on the agenda of the next National LMRC meeting, 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 and in facilities furnished by the Employer.

F. At least two (2) meetings of each local LMRC per calendar year will be face-to-face. The Employer will pay the reasonable travel and per diem expenses for one steward from each chapter as indicated in Exhibits 46-1 and 46-2 who are authorized to attend an LMRC meeting.

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 4D 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 two (2) Business Improvement Committees (BICs) at the IRS Deputy Commissioner level and 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. The Employer will pay the reasonable travel and per diem expenses for Union stewards authorized to attend a BIC. By mutual agreement, the parties may elect to hold a meeting of the BIC telephonically.

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).

B. 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 5D4 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 5D4, 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.

C. 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.

D. Both parties agree to consolidate substantially related issues for bargaining to the greatest extent possible.

E. 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.

F. The parties recognize that once negotiations begin, the effect of publicity concerning issues on the table may be detrimental to the negotiating process.

G. All agreements are tentative until full agreement is reached.

H. 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.

I. 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.

J. 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).

K. 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.

L. 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.

M. 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.

N. 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 will be satisfied in an expeditious manner.

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, FAX, 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 2G2 below, the Union may ask the neutral to 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 Discussions/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 bargaining/

discussion session described in subsection 1B4 above. The telephonic discussions/negotiations must be completed no later than thirty (30) days from the date proposals are exchanged 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 fewer than nine (9) 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 discussions/negotiations and conclude no later than sixty (60) days from the beginning of the negotiations.
2. Where a party has submitted nine (9) or more 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 discussions/negotiations and conclude no later than ninety (90) days from the beginning of the negotiations.
3. 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, either party may contact the neutral designated for Article 15, Section 3 procedures to resolve any remaining disputes following the procedures of Article 15, Section 3.
2. The neutral may 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) and delay proceedings a reasonable length of time to permit the Union to consider the information and adjust proposals accordingly.

H. **Neutrals**

The parties at the national level agree to select panels of neutrals with substantial mediation skills to mediate/ arbitrate disputes arising under Sections 2, 4, 5 and 6. 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 or face-to-face dispute resolution processes when applying Article 15, Section 3 procedures.
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. At least one (1) dispute resolution meeting, 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 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 occurs as a result of the change, the reassignment/realignment will be addressed under this process.

B. 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.

C. **Notice**

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. 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.

D. **Bargaining Procedures and Dispute Resolution**

1. 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.
2. Once 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.
3. 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.
4. 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) days after the briefing. If no briefing is held, the Union must submit proposals within fifteen (15) days following the notice of the proposed change from the Employer.
5. Bargaining will start no later than thirty (30) days following the notice of proposed changes from the Employer and must be concluded within forty-five (45) days of the notice of the proposed change. At the completion of the bargaining period, either party may contact the designated neutral used under Article 15, Section 3 procedures to resolve any remaining disputes using the procedures of Article 15, Section 3.

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 by the Gatekeepers under Article 46, Section 4 or a DEEOA 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.

Section 7
Workforce of Tomorrow

To facilitate proposed "Workforce of Tomorrow" initiatives, the parties agree that at any time during the term of this Agreement either party may notify the other party at the national level of the intent to open negotiations due to changes to working conditions as a result of the implementation of an initiative developed by a "Workforce of Tomorrow" team and approved as such by a Deputy Commissioner. During negotiations arising from such notice, and by permissive mutual agreement, the parties may agree to change any terms of this Agreement related to the proposed changes. All negotiations regarding the "Workforce of Tomorrow" initiative will be conducted in accordance with the ground rules set forth in Article 47, Sections 1 and 2, herein.

Article 48 | Furlough Due to Lapse in Appropriations/Debt Ceiling Limitations

Section 1

A. The following procedures apply when a furlough is necessary due to lapse in appropriations/debt ceiling limitation, failure to extend the debt ceiling, or lack of continuing resolution.

B. On designated days, all Service employees will be furloughed except for those employees performing excepted functions. 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 Service 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. 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.

Section 2

If an employee is unable to use their officially scheduled and approved "use or lose" annual leave due to the furlough, and if they are unable to reschedule it, provided that they qualify for carry over of annual leave, such annual leave will be carried over.

Section 3

A. 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.

B. 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.

Section 4

Requests for outside employment for any employment during the period of the furlough will be in accordance with the Plain Talk About Ethics and Conduct and Article 6, of this Agreement. 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.

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 CFR Part 752 and 5 CFR Part 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 both Frequent and Recurring Telework arrangements approved by the Employer, the Telework location must be within a 125-mile radius of the employee's assigned POD.

(a) Exceptions may be granted on a temporary basis if the nature of the employee's work permits such an exception and approval of the temporary exception is beneficial to the Employer.

(b) Individual requests to permanently extend the mileage limitation up to a 200-mile radius from the employee's assigned POD must be filed by National NTEU with the IRS Director, Workforce Relations Division. Denials of such requests are not grievable.

3. If requested by the Employer, the employee must be able to report to his or her office for his or her normal tour of duty on the following workday at no cost to the Employer. Furthermore, the requirement to report to his or her 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. The employee may be removed from Telework if he or she fails to report to his or her assigned POD within the locality pay area at least two (2) days each pay period; or, if his or her work location varies on a recurring basis, he or she fails to regularly perform work within the locality pay area.

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 his or her 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 2E, 2F, 2G, 2H and 2I 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. Employees approved for a Frequent Telework arrangement will be provided equipment consistent with subsections 7A and 7D of this Article.

2. Recurring Telework involves recurring work assignments performed at the approved Telework site for eighty (80) hours or less per month. Employees approved for a Recurring Telework arrangement will be provided equipment consistent with subsections 7B and 7D of this Article.

3. Ad Hoc Telework involves non-recurring projects or occasional work assignments that may be performed at the approved Telework site. Employees approved for an Ad Hoc Telework arrangement will be provided equipment consistent with subsection 7C of this Article.

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. Work schedules for employees participating in Telework must be consistent with the provisions of Article 23 of this Agreement. 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.

D. 1. Work away from the office may vary depending upon the individual arrangements between the employee and the manager. The Employer has determined that participants must individually enter into a Telework Agreement. The Telework Agreement may be found in Exhibit 50-1.

2. During the term of this Agreement and for the purpose of making changes to the Telework Agreement, either party may reopen Exhibit 50-1 at the national level under the provisions of Article 47, Section 2 of this Agreement.

E. Any time an employee on Frequent Telework believes he or she needs 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 his or her occupation in their assigned POD within a reasonable time frame.

F. Telework is not a replacement for dependent/family care.

G. Employee participation in the Telework Program is voluntary. Once an employee enters into a Telework Agreement, the employee may reduce 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.

H. 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.

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 and 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, he/she will be assumed to be "fully successful." If the employee is on a Performance Improvement Plan (PIP), he or she is not considered to be fully successful and not eligible for participation in the Telework Program.

B. 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.

2. The employee must not have received a disciplinary action for being absent without permission for more than five (5) days in any one (1) calendar year and the record of the discipline remains in the 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 are 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.

5. If the wrongdoing as stated in subsection 2B4 is upheld by the deciding official, the Telework arrangement may be terminated if the employee had been put on notice, given an opportunity to respond and termination is appropriate.

C. The employee must be at the journey or full working level of his or her position, e.g., Revenue Officer GS 9, 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 and the one (1) year service requirement in subsection 2A above on a case-by-case basis.

D. The employee must have a telephone, high-speed internet or an air card from an Employer-approved provider or other technology approved by the Employer 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 free from interruptions and provides reasonable security and protection for government property.

Except where the Employer provides an air card consistent with the IT profile of the employee, the cost of these will not be paid by the Service.

E. **Frequent Telework Criteria**

An employee who meets the eligibility criteria set forth in subsections 2A through 2D above, is assigned to one of the occupations listed in subsection 2F below 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. 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 his or her supervisor, without any adverse impact on individual and/or overall team or office productivity or customer service.

F. The following occupations are eligible for Frequent Telework:

1. Non-CIC Revenue Agents;
2. Computer Audit Specialists;
3. Revenue Officers, OIC, ROE;
4. Estate & Gift Tax Attorneys;
5. Engineers and Appraisers;
6. Economists;
7. Dyed Diesel Fuel Compliance Officers;
8. Program/Management Analysts;
9. Tax Specialists in TEC(SBSE)/SPEC (W&I);
10. Appeals Officers and Auditors (Technical Specialists & Settlement Specialists);
11. RO and RA Technical Advisors in TAS and RO Reviewers and Advisors in SB/SE;
12. Applications Development employees in IT;
13. RA Reviewers in LB&I and SB/SE;
14. Bankruptcy Specialists (non-campus positions);
15. Portfolio Specialists;
16. The following occupations in Procurement (AWSS);
    (a) Business Operations Specialists;
    (b) Procurement Analysts;
    (c) Contract Price/Cost Analysts;
    (d) Contract Specialists:
    (e) Procurement Technicians; and
    (f) Information Technology Specialists.
17. Budget Analysts;
18. Computer Aided Facilities Management Specialists;
19. Tax Analysts (W&I and SB/SE only) in Business Modernization; Media & Publications; Field Assistance; Return Integrity and Correspondence Services; SPEC; Strategy & Finance; Fraud/BSA; Communications, Liaison & Disclosure; Collection; Examination; and Specialty Programs;
20. Tax Law Specialists in Media & Publications and TE/GE (field only);
21. Research Staff in SB/SE:
22. Public Affairs Specialists;
23. IT Specialists (IT) in:
    (a) CADE2;
    (b) Strategy and Planning;
    (c) Management Services;
    (d) Affordable Care Act (ACA) Office; and
    (e) Enterprise Services.
24. IT Contract Specialists for EUES; and
25. IT Specialists (IT) in EOPS as follows:
    (a) Customer Relationship and Integration;
    (b) Large Systems and Storage Infrastructure;
    (c) Operations Security Program Management Office;
    (d) Server Middleware and Test Infrastructure Division.
26. The following occupations in W&I:
    (a) Tax Analysts in CAS HQ (includes only AM, SP, JOC, and EPSS);
    (b) Budget Technicians;
    (c) Brail Specialists;
    (d) Translators;
    (e) Translator Assistants;
    (f) Visual Information Specialists;
    (g) Operations Research Analysts – Research;
    (h) Statisticians;
    (i) Print Specialists;
    (j) Education Training Specialists;
    (k) Distribution Analysts in Media and Publications excluding CPS and NDC;
    (l) IT Specialists - EPSS and SP; and
    (m) Tax Analysts in Compliance HQ

G. **Frequent Telework – Other Occupations**

Nothing in this section precludes an employee who meets the eligibility criteria in subsections 2A through 2D above, and is assigned to an occupation not listed in subsection 2F above, from requesting Frequent Telework. Such requests will be approved or denied based upon the criteria listed in subsection 2E above.

H. **Recurring Telework Criteria**

All IRS employees, including those in occupations listed in subsection 2F above and employees occupying campus positions, who meet the eligibility criteria set forth in subsections 2A through 2D 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; or (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.

I. **Ad Hoc Telework Criteria**

All IRS employees who meet the eligibility criteria set forth in subsections 2A through 2D above, and have a non-recurring project or occasional work assignments that can be effectively accomplished outside of the traditional office/team setting such as report writing, document review, 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 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.
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, 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 and 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. Examples of reasons for temporary suspension, modification or termination of a Telework arrangement would include:

1. anytime an employee falls below minimum eligibility requirements;
2. failure by the employee to communicate with managers, co-workers and customers consistent with subsection 5A2 of this Article;
3. issuance of a PIP, leave restriction letter, or intent to deny a within-grade increase;
4. an employee who otherwise has portable duties is required to provide on-site office coverage; and/or
5. the employee's performance declines (e.g., reduction in a mid-year or end-of-year appraisal, two (2) negative recordations separated by at least sixty (60) days for employees at the journey level or higher or two (2) negative recordations separated by at least thirty (30) days for employees below the journey level) and the decline may be reasonably attributed to working on Telework.

Section 3

Implementation

A. Employees who are currently approved for an Occupational or Situational Flexiplace arrangement may retain that arrangement pursuant to the provisions of this Article.

B. Upon request, the Employer will provide the local chapter(s) with the names, job titles, grades and series of employees participating in the Frequent Telework Program. It will also provide the local chapter(s) with the business telephone, IRS e-mail address, and IRS cell phone number of the employee should he or she have one.

C. **Training**

1. Employees shall complete Telework training prior to entering into a Telework Agreement.
2. Within 120 days of the implementation date of this Agreement, employees already on an approved Telework arrangement must complete the Telework training. If approved by the supervisor, the training may be completed on Telework.
3. Subject to workload considerations, employees will be granted up to one (1) hour of administrative time to complete the Telework training.
4. NTEU Chapters may review the Telework training material by accessing the Enterprise Learning Management System (ELMS).

Section 4
Management Responsibilities

A. Managers will meet with employees working Frequent Telework at least once a year for the purpose of discussing, reviewing and updating the Telework agreement.

B. The Employer has the right to direct Telework employees to report to the office 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 his/her 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 twenty-four (24) hours notice to the employee. The employee may arrange for an NTEU representative to accompany the supervisor 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 his or her home, the estimated duration of the inspection and other appropriate information. The employee is entitled to twenty-four (24) 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 provide the supervisor and/or clerk in advance with all the specific information regarding their work schedule, type of work to be performed and location of the alternate work place. This includes the obligation to inform the supervisor when they are unable to perform work due to illness or personal problems during the Telework TOD and requesting appropriate leave.

2. Employees must contact the office to report time, to retrieve messages, and to notify the supervisor and/or clerk of changes in work locations and must maintain communications with managers, co-workers and customers during the time the employee is on Telework.

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 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 will report time spent on Telework on Form 3081 or in SETR.

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 flexible work place 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 4A1 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. When an emergency condition forces the closure of an IRS facility and employees thereof are granted administrative leave as a result, an employee of that same facility (a) who is working at home on an approved Telework arrangement and (b) who is prevented from accomplishing work because of that same emergency condition (for example, where a power outage forces the closure of an office, and that same power outage prevents a Telework employee from completing his or her work assignments at home), that Telework employee will be provided the same amount of administrative leave granted employees who were working in the closed facility. A Telework employee claiming administrative leave under this provision may be responsible for providing appropriate documentation in support of that claim.

F. In order to verify time and attendance, a participating employee and his/her supervisor must communicate at least one time during each pay period.

Section 7
Furniture and Equipment

A. **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. a calculator, purchased by the Employer;
3. for communications, employees will be provided with a cell phone, calling card or the capability to make outgoing and receive incoming calls (e.g., OCS or other technology once available);
4. employees will use the personal computer that was provided to them before being approved for Frequent Telework. If the personal computer is a desktop, it will be equipped with ERAP or more advanced technology for remote network access;
5. a second telephone line if the employee has not been provided with the capability to make outgoing and take incoming calls and can demonstrate that their personal telephone line, required by subsection 2D of this Article, is otherwise not available (e.g., used for other business by a family member). Once approved, the employee will be reimbursed by the Employer for the costs of the telephone line; and
6. the capability (e.g., equipment, technology) to print, scan and/or copy if needed for the employee to perform his or her job duties.

B. **Employees on Recurring Telework**

If requested and related to their job duties, employees participating in Recurring Telework will be provided a Government phone card or other technology to assist in their communication needs with management and customers. 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.

C. **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.

D. **Employees with Field-Based Duties**

An employee who works Frequent Telework or 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 7A above.

Section 8
Local Telework Agreements

Local collective bargaining agreements which conform to the provisions of this Agreement and any national mid-term agreements regarding the Telework Program will remain in effect subject to the terms of Article 54 of this Agreement.

Section 9
Workstations

If the Employer decides to implement the 3:1 ratio for unassigned workstations consistent with Article 11, Section 23 of this Agreement 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.

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 CFR 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;
3. the employee's appointment to a career, career-conditional or excepted position without time limit in any agency at any grade level; and
4. 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 CFR 330.606, 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 at least fully successful;
2. the vacancy is at or below the grade level from which the employee may be or is being separated and does not have greater promotion potential;
3. the employee provides proof of eligibility for selection priority;
4. the employee is determined to be well-qualified;
5. the employee occupies a position in the same local commuting area of the vacancy (or if the employee occupies a position outside the local commuting area, can only exercise selection priority when there are no eligible surplus and displaced agency employees within the local commuting area who apply and are found well-qualified); and
6. 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 CFR 330.606, 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 CFR 330.606, (d)(1) through (30), except (24) see subsection 3C below;
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. competitive/non-competitive movement of IRS employees within the commuting area (exception identified in 5 CFR 330.606(d)(24));
6. Treasury displaced employees within the commuting area;
7. Treasury surplus employees within the commuting area;
8. IRS displaced employees outside the commuting area; and
9. IRS surplus employees outside the commuting area.

C. Exceptions identified in 5 CFR 330.606(d)(1) through (30) 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, 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; and
9. a placement that is a "reasonable offer" as defined in 5 U.S.C. § 8336(d) and § 8414(b).

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. 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.

Section 6

The Employer will provide briefings in the form of an orientation session for all displaced or surplus employees defined in Exhibit 51-1 of this Article. The session 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).

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 to their supervisors. Answers will be provided to employees in writing.

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, 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, and will further assist, when necessary, in the preparation of the Federal income tax return.

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 and 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."

B. 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 emergency 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 a substitute payment within five (5) to seven (7) workdays of providing the Employer with notification on the proper form for that purpose.

B. The notification referred in subsection 5A above shall be given to the Employer as soon as possible following regular salary payment distribution.

C. Where the failure to receive a regular salary payment creates a hardship on the employee that cannot be timely cured by the issuance of an emergency salary payment or a recertified salary check, the employee will receive an emergency payment equal to the expected net salary.

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 CFR 890.303 and 890.501, employees may, at their option, make direct payments for FEHB to the Employer while they are in non-pay status, or have such payments deducted from their salaries upon return to duty status.

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 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.

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

The Employer will subsidize an employee's use of public transit by paying for qualified transit passes up to the non-taxable amount. 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.

Article 54 | Duration and Termination

Section 1
Term Agreement

A. 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, 2009. If not implemented at that time, all practices of the National Agreement will continue to apply until this Agreement is implemented.

B. The successor Agreement will be implemented on or about October 1, 2014, or five (5) 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.

C. 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**

All mid-term agreements (national and local) in effect upon the effective date of this Agreement will either terminate or continue as follows:

1. Either national party to any mid-term agreement may elect to continue such agreements by submitting a copy to the other party no later than December 4, 2009.
2. The national parties will then create a list of mid-term agreements to remain in force during the term of this Agreement to the extent such agreements do not contain terms and conditions in conflict with this Agreement or law or regulation.
3. Agreements not on the list, including, but not limited to memorandums of understanding, letters of understanding and side letters will not be enforceable after the effective date of this Agreement.

B. **Practices**

All practices not in conflict with this Agreement or law and regulation will continue during the duration of this Agreement, subject to subsection 2C below.

C. **Changes to Mid-Term Agreements or Practices**

If either party wishes to propose a change in the working conditions established pursuant to a continuing mid-term agreement or continuing practice, it will use the applicable procedures of Article 47 to provide notice and bargain to the extent required by law.

Section 3
Reopener

Either party may reopen five (5) existing articles and propose two (2) new articles by serving proposals on the other party during the twenty-fourth (24th) month of this Agreement. The ground rules appended hereto as Exhibit 54-2 will be followed for the reopener negotiations.

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.

This Agreement is executed on June 14, 2012, and implemented on October 1, 2012, at Washington, D.C.

Beth Tucker
Deputy Commissioner, Operations Support
IRS

Colleen M. Kelley
National President
NTEU

Cheryl M. Sherwood
SBSE, Director, Campus Compliance
Chairperson, IRS Negotiation Team

Frank D. Ferris
National Executive Vice President
Chairperson, NTEU Negotiation Team

Mark D. Krull
Chief Spokesperson, IRS

Ken Moffett, Jr.
Chief Spokesperson, NTEU

IRS Negotiation Team Members

Sergio E. Arellano
LB&I - Industry Director

Stuart Burns
AWSS-Director, REFM

David A. Krieg
HCO - Human Capital Officer

James E. Rogers, Jr.
W&I- Field Director, Submission Processing
Cincinnati

Julie Barry
Counsel, GLS

Christina Balance
HCO Negotiator/Historian

Ari Taragin
HCO, Negotiator

NTEU Negotiation Team Members

Lynne Allen
Chapter 68

Julie-Anna Bardon
Chapter 35

Jennette Brown
Chapter 67

Jeri Burger
Chapter 24

David Carrone
Chapter 6

Patrick Frazee
Chapter 74

Tammy Garvey
Chapter 25

IRS Support Team Members

Kia Ames
HCO

Mardeen Cassell
HCO

Khin Chow
LB&I

Steve Coleman
HCO

Julia Cronin
HCO

John Czernek
HCO

Patty Demetri
HCO

Page Doane
AWSS

D. Glass
HCO

Nancy Hewitt
HCO

William E. Johnson
W&I, Seattle

Mary McLeish
SB/SE

Paul Nomecos
HCO

Chryle Sadorus
HCO

Melissa Towsley
HCO

NTEU Negotiation Members (con't)

Malcolm Gettmann
Chapter 92

Lauri Goff
Chapter 45

Doreen Greenwald
Chapter 1

Frank Heffler
Chapter 47

Patricia Kelley
Chapter 52

John Kelshaw
Chapter 60

Valarie Newkirk
Chapter 84

Brian Rudolph
Chapter 71

Jason Sisk
Chapter 97

Christine Soares
Chapter 54

Terry Scott
Chapter 26

Tom Tsoming
Chapter 30

Ron Carbonneau
Chapter 68

Pamela Clayton
Chapter 49

John Darden
Chapter 46

Glenda Powell
Chapter 50

Owen Smith
Chapter 66

Mary Wright
Chapter 32

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EXHIBIT 5-1

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. 10-99) Catalog Number 60331E http://publish.no.irs.gov Department of the Treasury - **Internal Revenue Service**

Form 5228 (April 1974)
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 a 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 him present with you during the 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)

Statements 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. 10-99) Catalog Number 60332P http://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	Date

Form **9142** (6-89) Cat. No. 10748X Department of the Treasury — Internal Revenue Service

★U.S. Government Printing Office: 1989-242-483/04198

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 a 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 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, _____, have signed this document at _____ (time),

on _____ (date).

_____
(Employee signature)

Witnesses _____ _____
(Name) (Name)

_____ _____
(Signature) (Signature)

Form 12036 (4-1998) Cat. No. 25738V 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. Office Symbol	5. Post of Duty	6. Work Schedule ☐ Full Time ☐ Part Time ☐ Int. ☐ Temp ☐ Seasonal ☐ Other _____	

7. Are you now engaged in any outside employment? ☐ Yes ☐ No *(If yes, explain. Attach additional sheet if necessary.)*

8. Do you have an approved Outside Employment request from a previous position? ☐ Yes ☐ No

9. Prospective Employer's Name and Address	10. Type of Business	11. Proposed Work Schedule
	12. Proposed Start and Ending Date	

13. Describe the Outside Employment or Business Activity *(Use additional sheets if necessary.)*

14. I hereby certify that the statements made in this Section are complete and correct to the best of my knowledge. I further understand that if my outside employment or business activity request is approved I must: (a) reapply for written permission if the nature of this employment or business changes, (b) reapply for written permission upon movement or transfer to another IRS office under a different approving official, (c) reapply for written permission upon movement or transfer to a different position, and (d) provide written notification to my supervisor and the servicing Labor Relations Office when my approved employment or business activity is terminated.

15. Employee Signature	16. Date

Section 2 – Recommendation of Supervisor

A. Receipt of Initial Request Date:	B. Receipt of Fully Completed Request Date:

C. Deadline for Approval/Disapproval Date:

D. In considering this request for outside employment or business activity, I have reviewed 5 CFR 2635, 5 CFR 3101, other applicable statutes and regulations, and applicable IRS and Counsel issuances. My recommendation is made in accordance with those provisions.

☐ Approval ☐ Disapproval

Supervisor Signature/Title _____ Date _____

Section 4 – Labor Relations Review

Review completed: ☐ Yes ☐ No

LR Specialist Signature _____ Date _____

Comments:

Section 3 – Approval or Disapproval

Denials of outside employment or business activity must include a statement of the reasons for disapproval. Review the factors contained in section 2(D) above and attach a complete statement setting forth the rationale for disapproval.

☐ Approval ☐ Disapproval

Approving Official Signature/Title _____ Date _____

Section 5 – Annual Review by Supervisor

Supervisor's Signature	Date

Copy to: ☐ Employee ☐ OPF ☐ Supervisor ☐ Master Reference File

Form **7995** (Rev. 5-2009) Cat. No. 43844Y See Reverse for Privacy Act Notice Department of the Treasury - **Internal Revenue Service**

Outside Employment Or Business Activity Request

Privacy Act Statement

GENERAL: This statement is provided pursuant to Public Law 93-569 (Privacy Act of 1974) December 31, 1974, 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 page 45239 of the Federal Register, Vol. 41, No. 200, Thursday, October 14, 1976. The information contained on this form is part of 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.

INSTRUCTIONS FOR COMPLETION

Section 1 – Completed/Input by Employee

Each item in this section must be completed and input accurately into the OES module of webTAPS. Failure to do so may result in delay of the approval/disapproval of the request. If information regarding any item(s) is either not appropriate, is not known, or does not apply to this subject request, the appropriate entry must be made and accompanied by an explanation.

Section 2 – Completed/Input by Immediate Supervisor

Management must made a final decision on this request to engage in outside employment or business activity as soon as possible, but not later than ten (10) workdays from receipt of the fully completed request.

Upon initial receipt of a request, the immediate supervisor must enter the OES module in webTAPS and complete item 2A. At the same time, the request should be reviewed for completeness with particular attention given to Section 1, Item 13, which should describe in detail the requested activity. If additional information is necessary, the request should be returned to the employee and the employee advised in writing of the additional information required.

Upon receipt of a fully completed request, Item 2B should be completed within the deadline for approval/ disapproval, and Item 2C computed (in work days) and noted. Any reasons which result in a delay of the process should be documented. The immediate supervisor should carefully consider Item 2D, check the appropriate line, sign and date and notify the Approving Official that the Form 7995 is ready for final approval.

Section 3 – Completed/Input by the Approving Official

Following receipt of a fully completed request, careful review of all information contained on the Form 7995 should take place. Once approved four (4) copies of the Form 7995 should be printed and forwarded as follows: one (1) copy to the employee; one (1) copy to the IRS OPF Consolidated Site to be filed in the Official Personnel Folder (OPF); one (1) copy to the servicing Labor Relations office to be placed in the Master File and one (1) copy retained in the Employee Drop File.

If the request is disapproved, a complete statement setting forth the rational must accompany the request when it is returned to the requesting employee. A copy must also be sent to the IRS OPF Consolidated Site to be placed in the OPF and one (1) copy is to be sent to the servicing Labor Relations Office to be placed in the Master File.

Section 4 – Labor Relations Review

Once management completes the approval process one (1) copy of the Form 7995 will be sent to Labor Relations for review to ensure that the request complies with regulation. Upon completion of the review, this copy will be retained in the Master File.

Section 5 – Annual Review by Supervisor

Management will review all Outside Employment requests annually and initial and date if still active. If no longer active, the Form 7995 will be marked VOID by the employee and signed and dated. The manager will initial and date in this section and forward one (1) copy to the IRS OPF Consolidated Site to be filed in the OPF and one (1) copy to the servicing Labor Relations office to be place in the Master File.

Employee Time Report

(See instructions on reverse)

1. Assigned Organization Code

2. Social Security Number

3. First and Second Initial and Last Name

4. Week ending Saturday *(mmddyy)*

5. Supvr. phone no.

6. Page ____ of ____

Section Number	Detailed Organization Code (a)	Function Code (b)	Program Code (c)	* Time Code (d)	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		
11																					11		
12																					12		
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. 4-2008) Catalog Number 22103U Department of the Treasury–**Internal Revenue Service**

EXHIBIT 9-1 (front)

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

With the exception of flexiplace information, providing the requested information is mandatory. Providing flexiplace information is voluntary. Failure to provide all or part of the remaining 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

Note: The Privacy Act Statement states that inputting information in SETR or the Form 3081 is voluntary, but this should not be confused with an employee's mandatory responsibility to report this information to management. The employee is not mandated to record Flexiplace information in SETR on an a Form 3081, at this point, but they are still required to report this time to management or management's designee in some fashion.

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. Refer to the Form 3081C instructions for additional Information.

Remarks: _____

Form **3081** (Rev. 4-2008) Catalog Number 22103U Department of the Treasury–**Internal Revenue Service**

Instructions, Union Steward Official Time Entries on Form 3081

The following exhibit is a summary and is for use by Union officials 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. More detailed information is available through your servicing Official Time Coordinator who can be identified at http://hco.dev.web.irs.gov/lrer/negagree/otime/otcroster.html.

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 National Agreement II.

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, Subsection 2C that constitute official time.

1. Function Code [column(b)] 990, Program code [column(c)] 58300

Official Time for activities associated with Formal Meetings held by management.

- 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.)
- 2C16 – Employee Engagement Survey meetings.

2. Function Code [column(b)] 990, Program code [column(c)] 58310

Official Time for activities authorized by National Agreement II.

This code is to be used for meetings of committees established as a result of nationally or locally negotiated agreements. This Code is ***not*** to be used for those committees described in paragraphs 7-9 below (Program Codes 58350, 58380 and 58390).

In addition, this code is to be used for the following activities:

- 2C3 – Meetings with probationary employees consistent with Article 37, subsection 2A of this Agreement.
- 2C8 – Tax audits of unit employees that are conditions of employment when the employees request representation.
- 2C15 – To attend OSHA field council meetings.
- 2C17 – Communications with management, whether written, electronic or telephonic.

3. Function Code [column(b)] 990, Program code [column(c)] 58320

Official Time for meetings over matters grieved by employees.

- 2C9 – Grievance meetings and arbitration hearings, in accordance with the applicable articles of this Agreement.

4. Function Code [column(b)] 990, Program code [column(c)] 58330

Official Time for statutory or regulatory matters and/or appeals.

- 2C2 – Meetings to discuss or present unfair labor practice charges or unit clarification petitions.
- 2C4 – Oral replies to notices of proposed disciplinary, adverse or unacceptable performance actions.
- 2C5 – Meetings to present appeals in connection with statutory or regulatory appeal procedures in which the Union is designated as the representative. (For example, appeals to the Merit Systems Protection Board (MSPB) and any other statutory or regulatory appeal matters not processed through the grievance procedure.)
- 2C6 – Meetings with the Employer for the purpose of presenting reconsideration replies in connection with the denial of within-grade increases.
- 2C7 – 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.
- 2C12 – Participation in a Federal Labor Relations Authority investigation or preparation for a (FLRA) hearing as a representative of the Union.
- 2C14 – To participate in other third party proceedings, to the extent authorized by governing law, regulation, and/or this Agreement.

5. Function Code [column(b)] 990, Program code [column(c)] 58340

Official Time for activities required by the Federal Service Labor-Management Relations Statute.

- 2C11 – Negotiations with the Employer in accordance with the applicable articles of this Agreement, including the Federal Service Impasses Panel (FSIP) and mediation/arbitration. (Includes term, mid-term, national, Employer-initiated and Union initiated.)

6. Function Code [column(b)] 990, Program code [column(c)] 58350

Official Time for Labor Management Relations Committee (LMRC) meetings.

- 2C10 – Participation of Union Stewards in meetings of National and local Labor Management Relations Committees pursuant to Article 46 of the National Agreement II.

  Note: This code is ***not*** to be used for meetings of subcommittees of the LMRC or the National Business Improvement Committees (BICs). Time for these meetings is to be charged as identified in paragraphs 8-9 below (Program Codes 58380 and 58390).

7. Function Code [column(b)] 990, Program code [column(c)] 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.

Note: This code is ***not*** to be used for grievances containing allegations of discrimination.

8. Function Code [column(b)] 990, Program code [column(c)] 58370

Official Time for Union conducted training.

- 2C13 – 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. 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 [column(b)] 990, Program code [column(c)] 58380

Official Time for National Business Improvement Committees (BIC) meetings.

- 2C10 – Participation of Union Stewards in meetings of National Business Improvement Committees pursuant to Article 46 of the National Agreement II.

10. Function Code [column(b)] 990, Program code [column(c)] 58390

Official Time for subcommittee meetings of local or National Labor Management Relations Committees (LMRC).

- 2C10 – 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 National Agreement II.

BANK TIME CODES

The following codes are to be used by union stewards for Bank Time activities as described in Article 9, Subsection 2E.

11. Function Code [column(b)] 990, Program code [column(c)] 58800

Bank time for activities authorized by National Agreement II.

- 2E1 – To confer with employees with respect to any matters for which remedial relief may be sought pursuant to the terms of this Agreement.
- 2E3 – To prepare witnesses in any proceeding for which official time is authorized.
- 2E4 – To review documents.
- 2E5 – To prepare a reply to a notice of proposed disciplinary, adverse, or unacceptable performance action.
- 2E7 – To prepare a reconsideration statement in connection with the denial of a within-grade increase.
- 2E8 – To meet with national staff representatives of the Union in connection with a grievance, arbitration or ULP charge.
- 2E10 – To prepare and maintain records and reports required of the Union by 5 USC 7120(c) and other Government Agencies.

(990-58800 cont.)

- 2E12 – Coordinating labor-management meetings and other representational activities authorized by this Article, where otherwise warranted by a chapter's level of activity, as provided by the Parties' Local Official Time Utilization Plan (LOTUP).
- 2E13 – To respond to contacts from Congress, but not to lobby a member of Congress or staff person of a member of Congress.
- 2E14 – Related communications whether written, electronic, or telephonic.
- 2E15 – Activities related to the Employee Engagement Survey.

12. Function Code [column(b)] 990, Program code [column(c)] 58810

Bank time for activities related to grievances and arbitrations.

- 2E2 – To prepare grievances.
- 2E6 – To prepare for arbitration.
- 2E11 – Meeting with an employee to prepare for a grievance meeting over a grievance regarding the employee's appraisal.

13. Function Code [column(b)] 990, Program code [column(c)] 58820

Bank time for preparation for Labor Management Relations Committee (LMRC) meetings.

- 2E9 – To prepare for local and National Labor Management Relations Committee meetings.

  Note: This OFP code is ***not*** to be used for preparation for Business Improvement Committees (BIC) or other subcommittees of the LMRC. Time for preparation for these meetings is to be charged as identified in paragraphs 14-15 below (Program Codes 58830 and 58840).

14. Function Code [column(b)] 990, Program code [column(c)] 58830

Bank time for preparation for National Business Improvement Committee (BIC) meetings.

- 2E9 – To prepare for National Business Improvement Committee meetings.

15. Function Code [column(b)] 990, Program code [column(c)] 58840

Bank time for preparation for subcommittee meetings of local or National Labor Management Relations Committees (LMRC).

- 2E9 – Preparation by for local and national LMRC subcommittee meetings, including Safety Advisory Committees, and Diversity and Equal Employment Opportunity Committees pursuant to Articles 27 and 45, respectively, of the National Agreement II.

Note: This OFP code excludes preparation for meetings of LMRCs or BICs. Time for preparation for these meetings is to be charged as identified in paragraphs 13-14 above (Program Codes 58820 and 58830).

16. Function Code [column(b)] 990, Program code [column(c)] 58850

Bank time for activities related to preparation for negotiations.

- 2E9 – To prepare for negotiations conducted pursuant to this Agreement. (Includes term, mid-term, national, Employer-initiated and Union-initiated.)

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.

17. Function Code [column(b)] 990, Program code [column(c)] 58410

(990-58410 cont.)

Includes time for participation in, and to travel to and from these meetings:

- National and local Labor Management Relations Committee meetings.

18. 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.

19. 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).

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

Beginning January 2006, 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

Beginning September 1, 2006, 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

National Agreement I
Article 13, Section 5: Ranking Applicants

A **General**

With the exception of bargaining unit employees covered under subsection 5E, 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 below. No other procedures will be used to rate and rank bargaining unit employees for bargaining unit positions unless the Employer has made the details, criteria, and other characteristics of the process fully known to the Union in advance, in accordance with Article 47. 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.

B. In processing competitive actions covered by Section 2 of this Article, the following provisions will be used to evaluate and rank applicants for any position unless otherwise specified in subsection 5D.

1. Employees will be ranked as described below, using Form 6850-BU or Form 6850-NBU, Critical Job Element (CJE) Appraisal, as prepared in accordance with the provisions of Article 12 of this Agreement.
2. The Employer will appoint a ranking panel of three (3) voting persons, or will appoint a ranking official, to evaluate the applicants. The Employer has determined that the selecting official may not serve on a ranking panel or as a ranking official. The ranking panel or ranking official will then determine the score ("5" to "1") to be assigned to an applicant for each critical job element of the position to be filled. A score will be assigned for each critical job element as follows:
   a. Excellent Potential "5"
   b. Substantial Potential "4"
   c. Good Potential "3"
   d. Moderate Potential "2"
   e. Limited Potential "1"
3. The Employer has determined that the standards for the foregoing ratings will be as follows:
   a. Rating Level "5": Excellent Potential: The applicant is now able to perform at a level which is above fully successful on this critical job element.
   b. Rating Level "4": Substantial Potential: The applicant is now able to perform at a level which is fully successful on this critical job element.
   c. Rating Level "3": Good Potential: The applicant can be expected to perform at a level which is fully successful on this critical job element after minimal developmental training and/or experience.
   d. Rating Level "2": Moderate Potential: The applicant can be expected to perform at a level which is fully successful on this critical job element only after considerable developmental training and/or experience.
   e. Rating Level "1": Limited Potential: The applicant can be expected to perform at a level which is fully successful on this critical job element only after extensive additional developmental training and/or experience.

C. 1. The Employer has determined that the following procedure shall be used for ranking applicants for a position that is not covered by subsection 5E.

a. Add the numerical rating for each critical job element on Form 6850-BU or 6850-NBU, divide the total by the number of CJEs, and multiply the results by six (6);

b. Add the average ratings for each critical job element of the position to be filled together, divide the total by the number of critical job elements, and multiply the results by four (4);

c. Add the total scores obtained in (a) and (b) above; and

d. Round–off scores to two (2) decimal places only;

e. Add one (1) point (up to a maximum of three (3) points) for a related performance award in accordance with the Joint Performance Award Agreement, and for each Quality Step Increase (QSI), or performance–related monetary Special Act Award (except Manager's Awards) approved in the last three (3) years;

f. In accordance with applicable laws, rules and regulations, the four applicants who rank at the top will be designated as Best Qualified (BQ).

2. The Employer has determined that individual members of the ranking panel or the ranking official will individually rate each critical job

element for each applicant. Each member's rating shall become a part of the promotion file. The scores given for each applicant by each member of the ranking panel will then be added and divided by the number of members on the ranking panel to obtain the final numerical score for each critical element.

a. The Employer has determined that the ranking panel or the ranking official will prepare one (1) written narrative or statement concerning each applicant considered for each critical job element of the position to be filled. This narrative statement will reflect the applicant's ability to perform in the position for which the applicant is being considered. If the immediate supervisor of any applicant is a member of the ranking panel, then each panel member will prepare separate narratives. Any conclusion relative to the rating of potential will be reflected in the narrative and include information upon which the rating was based, citing the factor(s) relevant to the rating.

b. The evaluation will be fair and objective. Any conclusion relative to the rating of potential will be reflected in the narrative and include information upon which the rating was based, citing the factor(s) relevant to the rating. In no case will a rating be justified solely by a mathematical tabulation of scores on any document(s), for example, an annual appraisal.

D. As an alternative to the provisions above, when filling vacancies above the journey level, if all eligible candidates are currently in the same series as the position to be filled, the Employer will multiply the average critical job element rating from the employee's appraisal by ten (10). This score plus the performance related award points will be used to establish the BQ list in rank order. If any eligible candidate has a different set of performance aspects or additional performance aspects, the Employer will use the ranking process outlined above.

E. Ranking of Applicants for Positions GS–8 and below Located in the Submission Processing, Accounts Management, and Compliance Service Centers, including geographically aligned Call Sites.

The Employer has determined that the ranking of applicants for GS–8 and below positions will be accomplished in the following manner:

1. Performance Appraisal: The employee's performance appraisal based on the critical job elements of the employee's position (Form 6850-BU or 6850-NBU) will be used as follows:

   a. add the numerical ratings for each critical job element;

   b. divide the total in (a) above by the number of critical job elements;

   c. multiply the result in (b) above by twenty–eight (28); and

   d. the results in (c) above is the number of points that are assigned the performance appraisal for ranking purposes.

2. Pertinent Experience and Training: The applicant's experience and training will be reviewed by a ranking official who will assign up to a maximum of twenty–five (25) points at the rate of five (5) points for each full six (6) months experience and training pertinent to the job to be filled which usually will have been gained in work of same type as that to be performed in the vacant position. In order to be included in the six (6) month period, the experience and training must have been gained within two (2) grades below the vacancy and must have been acquired within three (3) years of the date of application. The Employer will ensure that pertinency points are defined and applied consistently across the Campuses, through the issuance of Service-wide guidance.

3. Incentive Awards: related incentive awards, including Quality Step Increases approved for the employee within three (3) years prior to the closing date of the announcement will be evaluated by the ranking official who will award ranking points (up to a maximum of five (5) as detailed below:

   a. Two (2) points for each Quality Step Increase;

   b. Two (2) points for each PMS Performance Award;

   c. Two (2) points for each Suggestion Award of $150 or more;

   d. One (1) point for each other Suggestion Award;

   e. One (1) point for each monetary Special Act Award (except Manager's Awards) that is performance related and non-mandatory (total points awarded not to exceed three (3) points); and

   f. One (1) point for each accepted system change.

4. The total scores obtained in 1, 2 and 3 above will be added together to determine the Best Qualified list of candidates. For vacancies at grade GS–8 and below covered by this subsection, applicants meeting basic qualifications will be ranked and placed in numerical order from the highest to the lowest score.

Application for Hardship Reassignment/Relocation Request

Pursuant to an agreement between IRS and NTEU

Note: Only complete applications will be forwarded by the supervisor.

Print name *(Last, First, Middle)*			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, I understand that I will be limited to entitlement to positions in my current occupation 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 *(If "No", provide a reason for negative determination)*

Reason for negative determination

Date received in personnel office	Contact person in personnel	Phone number
Date request forwarded to designated office	Name of designated office	Date request received in personnel

Signature of authorizing official	☐ Approved ☐ Disapproved	Date signed

Finance Office - Hardship relocation requires Intraplan Fund Transfer approved by

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Geographic Areas

Employees may volunteer for relocation to an IRS POD within any of the geographic areas listed below if their assigned POD is located within the area. For example, if the employee's POD is located in Alabama, the employee would be able to request a voluntary reassignment in both Areas 5 and 6. The geographic areas, for the purposes of offering voluntary relocations, are as follows:

Area 1	**Alaska, California, Hawaii, Oregon and Washington**
Area 2	**Arizona, California, Nevada, New Mexico, Oregon and Washington**
Area 3	**Colorado, Idaho, Montana, Utah and Wyoming**
Area 4	**Colorado, New Mexico, Oklahoma and Texas**
Area 5	**Alabama, Arkansas, Louisiana, Mississippi and Tennessee**
Area 6	**Alabama, Florida, Georgia, North Carolina, South Carolina and Tennessee**
Area 7	**Florida and Puerto Rico**
Area 8	**Kentucky, Michigan, Ohio and West Virginia**
Area 9	**Delaware, District of Columbia, Maryland, Pennsylvania, Virginia and West Virginia**
Area 10	**Delaware, New Jersey and Pennsylvania**
Area 11	**Illinois, Indiana, Kentucky, Missouri and Wisconsin**
Area 12	**Illinois, Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota and South Dakota**
Area 13	**Metropolitan New York City**
Area 14	**Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Upstate New York and Vermont**

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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 a 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 be assigned 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 330.606(d) 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 2D. Reassignment Preference candidates will be considered in the priority provided for in Article 13, Subsection 2D.
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 SBSE 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 3B2.

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 request a change in an AWS and/or start time or RDO at any time. 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 their new tour at this point.

C. Consistent with Article 23, subsection 5B1(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 anytime in accordance with Article 23 subsection 5E.

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. Prior to implementing this process, the Employer will provide NTEU National with the information used to determine the allowable CWS as described in subsection 5G7, Steps 1, 2, and 3 below. Thereafter, the Employer will provide this information to NTEU National before each periodic opportunity 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 5G7 (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 work day.
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 will be assigned to a 4/10 schedule and sixty-seven percent (67%) of the available RDOs will be 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 5G7 STEP 4, below.

D. In accordance with Article 23, subsection 5B1, subsection 4B above, and the AWS telephone methodology in subsection 5G7 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 6F, 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 5C, a request for a specific AWS or staggered work schedule may be denied if the requested schedule would result in any situations described in subsection 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 5C4.

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
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

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**	
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
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4:30 PM	8:00 PM	1:00 AM	1:30 PM	4:00 AM
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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 (SBSE) 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 Compressed Work Schedules (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. In TACs with less than four (4) employees, only Flexitour with credit hours will be offered.

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 4A.

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 AM to 2:30 PM.

D. The flexible time band for employees on flexible work schedules is from 6:00 AM to 8:30 PM with start times every fifteen (15) minutes.

E. Credit hours are worked within the flexible time band consistent with Article 23 subsection 4A.

Section 4
Approval of a New or Modified AWS

Consistent with the provisions of Article 23 subsection 5C, 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 5C4.

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 2 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 2 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 4A.

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 2), of the eligible employees the same RDO within a particular team, as defined in Section 2.A. 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 5C.

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 5C and Section 3 below.

Section 3
Available Options for Level 1 and Level 2 Support

A. Generally, the IT organizations (EOps ECC, EN & EUES) 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 2B 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 Enterprise Networks (EN)

Employees in EN 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 EN employees.

E. End User Equipment and Services (EUES)

IT Specialists (Level 1 & 2 Customer Support – Desktop and Service Desk) 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. RDOs on certain days may be limited to ensure coverage during high volume call days. 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 5C, 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 subsection 5A – 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 5C4.

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 maximums.

C. All Other TAS Functions including Area Offices, Headquarters Operations, Internal Technical Advisor Program (ITAP) and Field Systemic Advocacy (FSA)

1. ITAP and FSA workgroups will be defined by position/occupation (e.g., Revenue Agent Technical Advisors, Revenue Officer Technical Advisors, Campus Technical Advisors, Field Systemic Advocacy Analysts)
2. In offices where there are five (5) or fewer employees in a respective work group, no two 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.

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 4A.

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 Section 5C.

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 subsection 2B4 and 2C2 to the on-board staffing in each office.

B. If the calculation in subsection 4A above identifies that the RDO percentages are more than the maximums in subsection 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 5C 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 5C4

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 4A.
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 4A.
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 5.
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 5.
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.

Reasonable Accommodation

Internal Revenue Service Policy – P-1-47

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:

Major Life Activity: Basic activities that the average person in the general population can perform with little or no difficulty, such as caring for oneself, performing manual tasks, walking, seeing, hearing, speaking breathing, learning and working.

- 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);
- modification 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
- modification 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).

How to request RA:

- The reasonable accommodation process begins as soon as the employee makes a verbal or written request, for accommodation, to their manager or servicing EEO Office. The manager or EEO Counselor will work with the employee to complete the Form 13661, "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 dispute resolution are found on the ERC website, under "EEO Rights and Obligations."

NOTICE OF AWOL CHARGE(S)

Name: _____

Date: _____

This is to notify you that 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

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.

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-work days. • 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.

	Basic Family & Medical Leave (FMLA) **12-week Entitlement**
Definitions	**Family Member:** **Spouse**: an individual who is a husband or wife pursuant to a marriage that is a legal union between one man and one woman, including common law marriage between one man and one woman in States where it is recognized **Son/Daughter**: a biological, adopted or foster child; a step child; 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 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. (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

	Basic Family & Medical Leave (FMLA) 12-week Entitlement
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. (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. (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. (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 FOH, the employee must attach to the certificate Form 14256 (Federal Occupational Health Case Transmittal) for processing purposes. (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.

	Basic Family & Medical Leave (FMLA) 12-week Entitlement
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. • An employee normally 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 employees' share of costs on a current basis or upon return to pay and duty status; • 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 Federal Occupational Health Services (FOH). • 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.
Who Approves?	Immediate supervisor

Family and Medical Leave Act (FMLA) Military Family Leave

	Family & Medical Leave (FMLA) Military Family Leave Summary of 5 CFR 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** **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 current 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 section 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, adopted, or foster, stepchild, legal ward, or a child for whom the covered servicemember stood in loco parentis, and who is of any age. **Spouse:** An individual who is a husband or wife pursuant to a marriage that is a legal union between one man and one woman, including common law marriage between one man and one woman in states where it is recognized. **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** **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 must 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 servicemember'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 FOH, the employee must attach to the certificate Form 14256 (Federal Occupational Health Case Transmittal) for processing purposes. (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 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 service member: 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.

	Family & Medical Leave (FMLA) Military Family Leave 26-week Entitlement
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 reduced work schedule; • 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. • 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 servicemember 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.
Who Approves?	Immediate supervisor

Exhibit 33-3
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 workweeks 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-work days. • 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.
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.

	Family & Medical Leave (FMLA) Military Family Leave Qualifying Exigency Provision
	(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 to a new school or day care facility a child, 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 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. (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.

	Family & Medical Leave (FMLA) Military Family Leave Qualifying Exigency Provision
	(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.
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.

	Family & Medical Leave (FMLA) Military Family Leave Qualifying Exigency Provision
	(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 (6) If the qualifying exigency involves meeting with a third party, appropriate contact information for the individual or entity with whom the employee is meeting (such as the name, title, organization, address, telephone number, fax number, and e-mail address) and a brief description of the purpose of the meeting. **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.

	Family & Medical Leave (FMLA) Military Family Leave Qualifying Exigency Provision
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 normally 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.

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.	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 33-2 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 33-2 for additional information regarding adoption, including FMLA for the placement of a child with the employee for adoption or foster care.
Definition of Family Member		- Spouse and parents, thereof; - Children (including adopted children) and their spouses; - Parents; - Brother(s) and sister(s), and their spouses; and - Any individual related by blood or affinity whose close association with the employee is equivalent of a family relationship	- Spouse and parents, thereof; - Children (including adopted children) and their spouses; - Parents; - Brother(s) and sister(s), and their spouses; and - Any individual related by blood or affinity whose close association with the employee is equivalent of a family relationship	

Sick Leave, cont'd

Entitlement	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 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). 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) The amount granted to a full-time employee may not exceed a total of 480 hours of sick leave each leave year. If a full-time employee has previously used any portion of the 104 hours of sick leave (for part-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).	
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

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 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.	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 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 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.	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 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.	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.

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

Telework Agreement

The following constitutes an agreement between:
Name of Employee: _____ Position/Series/Grade_____

And Supervisor_____ IRS POD _____

on the terms and conditions of the Telework Program. The Supervisor and the employee agree as follows:

A. Telework Work Option: _____Frequent _____Recurring _____Ad Hoc

- For Frequent and Recurring circle applicable days: M-T-W-T-F
- Consistent with the provisions of Article 50, employees must secure managerial approval for each requested Ad Hoc Telework day

B. Telework Location: _____Personal Residence _____Other Location (explain)

Alternative Workplace

Address _____ City: _____ State: _____ Zip Code: _____
Home Phone Number or Personal Cell _____
IRS Cell Phone Number if applicable: _____
Other Phone Number: _____

IRS Office Information

Work Phone: _____
Office/Symbols: _____ Street Address: _____ _____
City: _____State: _____ Zip 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 5E, I agree to properly reflect in SETR hours worked at the Telework location. I agree to follow the office procedure for requesting annual, sick or other leave. I must inform my supervisor 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 his or her 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 (or links) that ensure availability to interface with my supervisor and/or official duty station. I am expected to complete all assigned work according to procedures mutually agreed to by me and my supervisor in accordance with the guidelines and standards detailed in my performance plan and all applicable policies.

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 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.

Telework Agreement, cont'd

G. Telework Site Visits

I understand that my supervisor may visit my telework site with an advance notice of 24 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 may temporarily suspend, modify or terminate the Telework arrangement pursuant to Article 50, subsection 2K.

Employee Certification

By signing this Telework Agreement, I affirm that I:

- Have completed the IRS Telework Training consistent with Article 50, subsection 3C.
- Will ensure that my alternative worksite provides the work environment, connectivity, technology, and security necessary for my performance of official duties.

_____ _____

Employee Signature Date

Approving Official Certification

This employee has completed the Telework Training and meets Telework Eligibility requirements.
I approve the request: ___Yes ___No If no, provide business reason:

Manager Signature: _____Date _____

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 his/her 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.

Glossary of Terms

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.

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.

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 National Agreement III Contract 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 a successor agreement to the National Agreement II.
2. The parties will exchange written proposals on October 7, 2013.
3. The parties will be available for clarification of their respective proposals the week of October 14, 2013. In addition, during the week of October 14, 2013, or earlier, the parties will set the bargaining, mediation and arbitration schedules consistent with Paragraphs 7 and 8 below and name and/or confirm the mediators/arbitrators.
4. Proposals may include amendments to any current articles or new articles proposed by the parties.
5. Proposals may be amended or modified during bargaining. Such amendments or modifications must be consistent with Article 47 of the National Agreement.
6. Bargaining will be conducted between October 21, 2013, and January 31, 2014. The parties will schedule the times and dates for bargaining within that time frame.
7. If needed, mediation/arbitration will be conducted between February 10 and February 21, 2014. The parties will schedule mediation/arbitration times and dates during that time frame.
8. Normally, bargaining will be conducted from 1:00 PM to 4:30 PM on the first day of each session, 9:00 AM to Noon on the last day of each session and 9:00 AM to 4:30 PM all other days. 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.
9. The negotiations will be conducted in hotel space located in the Washington, D.C. metropolitan area or in IRS and/or NTEU office space in Washington, D.C. If hotel space is used and if practical, the hotel space will be the same, or in close proximity to the hotels housing the IRS and NTEU bargaining teams. Also, if hotel space is used and if practical, the hotel(s) will be in close proximity to a METRO subway station. The cost of meeting rooms (including caucus space) if any, will be shared equally by the parties consistent with past practice, except that NTEU will not be responsible for any space/equipment used by IRS support teams. NTEU will be afforded the opportunity to agree to any terms of the hotel contract that results in expenditures by NTEU.
10. 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.
11. 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 to use a combination of mediation and arbitration techniques to resolve any impasses. The work of the third party neutral will include hearings on issues in dispute and the preparation of a written Factfinder's report with recommendations.
12. Any disputes remaining in Articles 9, 12, 13, 18, 23 and 50 following mediation will be resolved by a panel of three (3) arbitrators. Either party may refer one (1) additional article in dispute following mediation to the three (3) arbitrator panel. The parties may mutually agree to change the articles above designated for the panel of three arbibtrators.
13. The sole Factfinder will issue a recommendation no later than March 7, 2014. A joint report, by the majority or by consensus will be issued for articles resolved by the three (3) arbitrator panel no later than March 14, 2014. The parties will have five (5) workdays from the receipt of the last Factfinder's report to decide whether to accept the report(s) 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.
14. 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.
15. The fees and expenses of a single 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.

16. If a panel of three (3) arbitrators is utilized, the Employer will pay the full cost of the two (2) additional arbitrators and the parties will split the cost of the third arbitrator. However, in the event a party objects to the recommendation of the panel of three (3) arbitrators and either party requests the assistance of FSIP to finally resolve the dispute, the objecting party will pay the full costs of the third arbitrator.
17. Official time will be authorized for a maximum of seven (7) bargaining unit employees representing NTEU during 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.
18. 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. As a matter of professional courtesy, observers and consultants will be identified at the beginning of each bargaining session.
19. 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 seven (7) bargaining unit employees to participate in 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.
20. Travel and per diem (which includes lodging, meals and incidentals) will be reimbursed in accordance with the Federal Travel Regulations.
21. 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.
22. 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.
23. 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.
24. 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.
25. Consistent with Article 47, Subsection 1F the parties recognize that publicity concerning issues being negotiated has a detrimental impact on the bargaining process.

Ground Rules For National Agreement II 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 a reopener agreement to the National Agreement II.

2. The parties will exchange written proposals on October 3, 2011.

3. The parties will be available for clarification of their respective proposals the week of October 10, 2011. In addition, during the week of October 10, 2011, or earlier, the parties will set the bargaining, mediation and arbitration schedules consistent with Paragraphs 6 and 7 below.

4. Proposals may include amendments to five (5) current articles or two (2) new articles proposed by each party.

5. Proposals may be amended or modified during bargaining. Such amendments or modifications must be consistent with Article 47 of the National Agreement.

6. Bargaining will be conducted between October 31, 2011, and February 3, 2012. The parties will schedule the times and dates for bargaining within that time frame.

7. If needed, mediation/arbitration will be conducted between February 6, 2012 and February 17, 2012. The parties will schedule mediation/arbitration times and dates during that time frame.

8. Normally, bargaining will be conducted from 1:00 PM to 4:30 PM on the first day of each session, 9:00 AM to Noon on the last day of each session and 9:00 AM to 4:30 PM all other days. 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.

9. The negotiations will be conducted in hotel space located in the Washington, D.C. metropolitan area or in IRS and/or NTEU office space in Washington, D.C. If hotel space is used and if practical, the hotel space will be the same, or in close proximity to the hotels housing the IRS and NTEU bargaining teams. Also, if hotel space is used and if practical, the hotel(s) will be in close proximity to a METRO subway station. The cost of meeting rooms (including caucus space) if any, will be shared equally by the parties consistent with past practice, except that NTEU will not be responsible for any space/equipment used by IRS support teams. NTEU will be afforded the opportunity to agree to any terms of the hotel contract that results in expenditures by NTEU.

10. 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.

11. 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 to use a combination of mediation and arbitration techniques to resolve any impasses. The work of the third party neutral will include hearings on issues in dispute and the preparation of a written Factfinder's report with recommendations.

12. The Factfinder will issue a final recommendation no later than March 2, 2012.

13. 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.

14. 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.

15. 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.

16. Official time will be authorized for a maximum of seven (7) bargaining unit employees representing NTEU during 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.

17. 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. As a matter of professional courtesy, observers and consultants will be identified at the beginning of each bargaining session.

18. 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 seven (7) bargaining unit employees to participate in 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.

19. Travel and per diem (which includes lodging, meals and incidentals) will be reimbursed in accordance with the Federal Travel Regulations.

20. 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.

21. 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.

22. 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.

23. 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.

24. Consistent with Article 47, Subsection 1F the parties recognize that publicity concerning issues being negotiated has a detrimental impact on the bargaining process.

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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 U.S.C. 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 U.S.C. 4312 and 4313 and employees selected to fill positions under 5 U.S.C. 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--

(1) Establish one or more retention standards for each employee related to the work of the employee and expressed in terms of individual performance;

(2) Require periodic determinations of whether each employee meets or does not meet the employee's established retention standards;

(3) 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;

(4) Establish goals or objectives for individual performance consistent with the IRS's performance planning procedures;

(5) Use such goals and objectives to make performance distinctions among employees or groups of employees; and

(6) 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 U.S.C. 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:

(A) Any required or requested performance rating.

(B) A recommendation for an award covered by Chapter 45 of Title 5; 5 U.S.C. 5384; or section 1201(a) of the Act.

(C) An assessment of an employee's qualifications for promotion, reassignment, or other change in duties.

(D) An assessment of an employee's eligibility for incentives, allowances, or bonuses.

(E) Ranking of employees for release/recall and reductions in force.

(2) 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.

(3) 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 data regarding 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 Territory level, Headquarters management expects the Area Directors to use the information in the Area plans 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.

(iii) 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.

(iv) 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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Over the past 40 years the IRS and NTEU have entered into several national term contracts. Each contract has provided benefits for IRS employees and each new contract has built upon the previous agreement. The IRS and NTEU have agreed to contract provisions that both protect the rights of employees and also improve working conditions to allow employees to better serve the American public and further the mission of the IRS. The benefits include:

1985 Alternative work schedules

2006 RIF rights and mitigation strategies

1994 Flexiplace/Telework

1989 Voluntary reassignments by seniority

1998 Transit subsidies

1977 Reimbursement for CPA and bar review

1996 Bilingual awards

1977 Tuition reimbursement

1994 Mandatory performance awards

1998 Time-off awards

1972 Compensated time to obtain union advice

1994 Job swap opportunities

1996 Award for suggestions accepted

1985 Unmanageable workload mitigation

1981 Compensation for higher graded work

1987 Hardship reassignment program

2012 Enhanced AWS and telework options

There are more than 100 important changes in the 2012 NTEU-IRS National Agreement II affecting your work life in positive and meaningful ways. These changes reflect and continue a long tradition of NTEU and the IRS working together on behalf of IRS employees.

IRS

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