File: 2122-905-3

May 5, 2023

TO: ALL MEMBERS OF THE PSAC – CANADA REVENUE AGENCY (CRA)

RE: TENTATIVE AGREEMENT

On May 3, 2023, after more than a year and a half of negotiations leading to one of the largest strikes in Canadian history, our CRA bargaining team has reached a tentative agreement for more than 35,000 workers who deliver critical services to Canadians.

This agreement is the product of the tenacity of PSAC members who held the line on fair wages and better working conditions. If ratified, the settlement will improve members' working conditions in several ways.

Our bargaining team unanimously recommends ratification of this tentative agreement.

The duration of this new agreement is November 1, 2021, to October 31, 2025.

HIGHLIGHTS OF OUR TENTATIVE AGREEMENT

1. ECONOMIC INCREASES and PENSIONABLE LUMP SUM PAYMENT

The tentative agreement contains significant improvements to monetary compensation for members well above what was on the table before our strike. The total compensation for all CRA group members amounts of an increase of 12% over the four years of the collective agreement.

Effective	Breakdown of economic increase	Total economic increase
November 1, 2021	• increase to rates of pay: 1.5%	1.50%
November 1, 2022	• increase to rates of pay: 3.5% • wage adjustment: 1.25%	4.75%
November 1, 2023	• increase to rates of pay: 3.0% • wage adjustment: 0.5%	3.50%
November 1, 2024	• increase to rates of pay: 2.00% • wage adjustment: 0.25%	2.25%

In addition, a $2,500 one-time pensionable lump sum allowance will be paid to all employees in the bargaining unit on the date of signing of the collective agreement.

The yearly salary increases, combined with the $2,500 lump-sum payment, means the average PSAC member will receive an additional $23,000 over the life of the agreement based on an average member's salary of $68,000.

ARTICLE 27 – SHIFT PREMIUM

Increase to the shift and weekend premium from $2.25 to $2.50 per hour.

APPENDIX E – IMPLEMENTATION

Compensation increases including premiums will be implemented within 180 days after signature where there is no need for manual intervention. Lump sum of $200 payable if the outstanding amount is more than $500 owed after 181 days after signature.

2. REMOTE WORK

New letter or agreement confirming that virtual work is voluntary, can be initiated by the employee, and that arrangements will be considered on a case-by-case basis.

The letter of agreement also provides for the creation of joint union-employer departmental panels. Employee rights around virtual work arrangements will be protected through a grievance process and grievances that were not settled prior to the final step of the grievance process may be referred to the joint union-management panel for review.

The Employer also committed to establishing a Joint Consultation Committee which will be co-chaired by the Public Service Alliance of Canada to the review of the Employer's Directive on Virtual Work Arrangements.

3. JOB SECURITY AND WFA

ARTICLE 23 – JOB SECURITY

New protections to ensure that when indeterminate employees are affected by workforce adjustment situations preference shall be given to their retention over engaging a contractor.

APPENDIX C – WORKFORCE ADJUSTMENT

Letter of Agreement where both parties commit to submit a joint proposal to the Public Service Commission of Canada to include seniority rights in the Workforce Adjustment process.

Improved job security and better protections against layoffs.

Increase to the employee entitlement towards counselling services when affected by a Workforce Adjustment from $1000 to $1200.

Additional information and feedback to be provided to the employee and the Alliance during a Workforce Adjustment process.

4. HOURS OF WORK AND VACATION LEAVE

ARTICLE 25 – HOURS OF WORK

Improved flexible work hours where an employee on day work has the right to select and request flexible work hours between 6:00am and 6:00pm and such requests shall not be unreasonably denied.

Employees of the bargaining unit who are nursing shall be able to schedule work hours in a way to provide for any unpaid breaks necessary for them to nurse or to express breast milk and such requests will not be unreasonably denied.

ARTICLE 34 – VACATION LEAVE WITH PAY

Employees of the bargaining unit will be able to access 4 weeks of vacation leave at 7 years of employment instead of 8 years of employment.

5. OTHER IMPORTANT CHANGES TO THE COLLECTIVE AGREEMENT

ARTICLE 10 – INFORMATION

Employees of the bargaining unit will be given electronic access to the collective agreement and supplied with a printed copy upon request.

MEMORANDUM OF AGREEMENT IN RESPECT TO CLARIFICATION OF GEOGRAPHICAL LOCATION ACCORDING TO CLAUSE 10.01

Addition of definitions of Designated Workplace and Alternate Designated Workplace.

ARTICLE 12 – USE OF EMPLOYER FACILITIES

Language added to ensure Alliance representative can access Employer premises for stated union business.

ARTICLE 14 – LEAVE WITH OR WITHOUT PAY FOR ALLIANCE BUSINESS

Expansion to the types of events that can be attended while on leave for Alliance business, specifically conferences, and meetings of Alliance committees.

ARTICLE 24 – TECHNOLOGICAL CHANGE

Addition of the terms “system or software” in the definition of technological change.

ARTICLE 30 & 61 – DESIGNATED PAID HOLIDAYS

Inclusion of National Day for Truth and Reconciliation as a designated paid holiday

Corresponding changes to article 61 Part-time employees: Designated Paid Holiday allowance for part-time workers increases from 4.25% to 4.6%.

ARTICLE 39 – MATERNITY RELATED REASSIGNED OR LEAVE

Inclusion of gender inclusive language.

ARTICLE 44 – LEAVE WITH PAY FOR FAMILY-RELATED RESPONSIBILITIES

Expansion of leave provisions to include the possibility for the employee to use family-related responsibilities to visit a family member with terminal illness.

Increase of the cap to 15 hours to attend an appointment with a legal or paralegal representative or with a financial or other professional representative or with a financial or other professional.

ARTICLE 46 – BEREAVEMENT LEAVE WITH PAY

Expansion of leave provision to include one day of bereavement leave for an aunt or an uncle.

ARTICLE 65 – DURATION

The new agreement, if ratified by the membership, will expire on October 31, 2025.

NEW ARTICLE – LEAVE FOR TRADITIONAL INDIGENOUS PRACTICES

Five days of leave including two days with pay for self-identified Indigenous employees to engage in traditional Indigenous practices including land-based activities such as hunting, fishing and harvesting.

NEW APPENDIX G – MEMORANDUM OF UNDERSTANDING WITH RESPECT TO THE CONTACT CENTRE AGENT ASSESSMENT TOOL

In response to concerns related to the use of the Contact Centre Agent Assessment Tool (CCAAT) in the CRA contact centres, the CRA will replace the CCAAT within 18 months from the date of ratification of the collective agreement.

Consultation between the CRA and the Alliance with respect to the replacement for the CCAAT will begin within 60 days of ratification of the collective agreement.

MEMORANDUM OF UNDERSTANDING WITH RESPECT TO EMPLOYMENT EQUITY, DIVERSITY AND INCLUSION TRAINING AND INFORMAL CONFLICT MANAGEMENT SYSTEMS

Official commitment to review the recommendations of the Joint Committee of the Treasury Board of Canada and the Alliance and to share the recommendations with the CRA's National Employment Equity and Diversity Committee and National Well-being Advisory Committee for any potential application within its organization. The CRA will encourage the integration of best practices.

NEW APPENDIX WITH RESPECT TO MATERNITY AND PARENTAL LEAVE WITHOUT PAY

Creation of a Joint Committee to compare the interaction between the collective agreements and Employment Insurance Program and Quebec Parental Insurance Plan. In addition, the Committee will review maternity leave and parental leave provisions to identify opportunities to simplify the language.

Further minor amendments to the following articles:

Article 18 – Grievance Process

Article 19 – No Discrimination

Article 20 – Sexual Harassment

Article 33 – Leave – General

Article 38 – Maternity Leave Without Pay

Article 40 – Parental Leave Without Pay

Article 53 – Leave With or Without Pay for Other Reasons

Article 56 – Employee Performance Review and Employee Files

Housekeeping changes to numerous articles and appendices to correct references, titles and typos and outdated references.

Deletion of provisions which are no longer applicable, including Article 32 – Travelling Time and Appendix D.

The new agreement, if ratified by the membership, will expire on October 31, 2025.

Your Bargaining Team, comprising:

Adam Jackson
Jamie vanSydenborgh
Brian Oldford
Eddy Aristil
Andria Cullen
Dan Aiken
David Lanthier
Kimberley Kock
Ashley Green

Morgan Gay, Negotiator, PSAC
Pierre-Samuel Proulx, Senior Research Officer, PSAC
Sarah Allen, Research Officer, PSAC
Shane O'Brien, Senior Labour Relations Officer, UTE

unanimously recommends **acceptance** of this tentative agreement.

In Solidarity,

Chris Aylward
National President

cc. National Board of Directors
Negotiations Section
Susan O'Reilly, A/Director, Representation and Legal Services Branch
Regional Coordinators
Reine Zamat, Supervisor, Membership Administration
Megan Whitworth, Administrative Assistant, Membership Administration
ROB National Mobilization
Chantal Wilson, Member Information Advisor
Louise Casselman, Social Justice Fund Officer
Laura Avalos, Social Justice Fund Advisor

TENTATIVE AGREEMENT

TO SETTLE OUTSTANDING COLLECTIVE BARGAINING ISSUES

WITH THE PUBLIC SERVICE ALLIANCE OF CANADA

AND

THE CANADA REVENUE AGENCY

IN RESPECT OF THE

PROGRAM DELIVERY AND ADMINISTRATIVE SERVICES GROUP

The parties hereto agree to enter into a tentative agreement as follows:

1. Increases to the rates of pay.

2. Duration – four (4) year agreement, expiring on **October 31, 2025.**

3. The effective dates for economic increases will be specified in this agreement. Unless otherwise stated, all components of the agreement unrelated to pay administration will come into force on the date of signature of this agreement.

4. Unless otherwise agreed between the parties during negotiations, existing provisions and appendices in this collective agreement are renewed without change.

5. Notwithstanding paragraph 4 and unless otherwise agreed between the parties during negotiations, the provisions of the collective agreement or the appendices that are expired or are set to expire upon the signing of the new collective agreement shall not be renewed.

6. The CRA and the PSAC-UTE agree to withdraw all other outstanding items not modified by mutual agreement.

7. The CRA and the PSAC-UTE agree that all items settled over the course of this round of negotiations will form part of the collective agreement.

RATES OF PAY

Rates of Pay (General Economic Increases):

- Effective 2021 – increase to rates of pay: **1.5%**
- Effective 2022 – increase to rates of pay: **3.5% + 1.25% wage adjustment**
- Effective 2023 – increase to rates of pay: **3.0% + 0.5%**
- Effective 2024 – increase to rates of pay: **2.0% + 0.25% wage adjustment**

One-time allowance Related to the Performance of Regular Duties:

- The Employer will provide a one-time lump-sum payment of **two thousand five hundred dollars ($2,500)** to incumbents of positions within the PDAS group on the date of signing of the collective agreement.
- This one-time allowance will be paid to incumbents of positions within the PDAS group for the performance of regular duties and responsibilities associated with their position.

Payment will be issued according to implementation timelines as per Appendix E - Memorandum of Understanding with Respect to Implementation of the Collective Agreement.

ARTICLE 2

INTERPRETATION AND DEFINITIONS

2.01

“common-law partner” (conjoint de fait)

means a person ~~living~~ **cohabiting** in a conjugal relationship with an employee for a continuous period of at least one (1) year.

“family"

except where otherwise specified in this Agreement, means father, mother (or alternatively stepfather, stepmother, or foster parent), brother, sister, step-brother, step-sister, spouse (including common-law partner spouse resident with the employee), child (including child of common-law partner or foster child), stepchild or ward of the employee, grandchild, father-in-law, mother-in-law, son-in law, daughter-in law, grandparents**,** and relative permanently residing in the employee's household or with whom the employee permanently resides (famille)

ARTICLE 10

INFORMATION

10.02 ~~The Employer agrees to supply each employee with a copy of this Agreement and will endeavour to do so within one (1) month after receipt from the printer.~~ **Employees of the bargaining unit will be given electronic access to the collective agreement. Where access to the agreement is deemed unavailable or impractical by an employee, the employee will be supplied with a printed copy of the agreement upon request once during the life of the**

current collective agreement.

ARTICLE 12

USE OF EMPLOYERS FACILITIES

12.01 Reasonable space on bulletin boards in convenient locations, including electronic bulletin boards where available, will be made available to the Alliance for the posting of official Alliance notices. The Alliance shall endeavour to avoid requests for posting of notices which the Employer, acting reasonably, could consider adverse to its interests or to the interests of any of its representatives. Posting of notices or other materials shall require the prior approval of the Employer, except notices related to the business affairs of the Alliance, including the names of Alliance representatives, and social and recreational events. Such approval shall not be unreasonably withheld.

12.02 The Employer will also continue its present practice of making available to the Alliance specific locations on its premises for the placement of reasonable quantities of literature of the Alliance.

12.03 A duly accredited representative of the Alliance may be permitted access to the Employer's premises to assist in the resolution of a complaint or grievance, and to attend meetings called by management. **A representative appointed by the Alliance may be permitted access to the Employer's premises on stated Alliance business. It is agreed that this access will not disrupt the Employer's operations.** Permission to enter the premises shall, in each case, be obtained from the Employer. Such permission shall not be unreasonably withheld.

12.04 The Alliance shall provide the Employer a list of such Alliance representatives and shall advise promptly of any change made to the list.

ARTICLE 14

LEAVE WITH OR WITHOUT PAY FOR ALLIANCE BUSINESS

14.12 Subject to operational requirements, the Employer shall grant leave without pay to a reasonable number of employees to attend**:**

a. meetings of the Board of Directors of the Alliance,

b. meetings of the National Executive of the Components,

c. Executive Board meetings of the Alliance,

d. ~~and c~~**C**onventions, **and conferences** of the Alliance, the Components, the Canadian Labour Congress, and the Territorial and Provincial Federations of Labour~~.~~**;**

e. Alliance recognized committee meetings of the Alliance, the components, the Canadian Labour Congress and the territorial and provincial Federations of Labour.

ARTICLE 18

GRIEVANCE PROCEDURE

*****Amendment to French Version only*

18.06 L'employé qui désire présenter un grief à l'un des paliers prescrits de la procédure de règlement des griefs le remet transmet à son surveillant immédiat ou au chef de service local qui, immédiatement :

a. l'adresse **le transmet** au représentant de l'Employeur autorisé à traiter les griefs au palier approprié, et

b. b. remet **transmet** à l'employé un récépissé indiquant la date à laquelle le grief lui est parvenu.

18.23 L'Alliance peut présenter un grief à l'un des paliers prescrits de la procédure de règlement des griefs et le transmet au chef de service qui, immédiatement

a. l'adresse **le transmet** au représentant de l'Employeur autorisé à traiter les griefs au palier approprié, et

b. b. remet **transmet** à l'Alliance un récépissé indiquant la date à laquelle le grief lui est parvenu.

ARTICLE 19

NO DISCRIMINATION

19.01 There shall be no discrimination, interference, restriction, coercion, harassment, intimidation, or any disciplinary action exercised or practiced with respect to an employee by reason of age, race, creed, colour, national or ethnic origin, religious affiliation, sex, sexual orientation, gender identity and expression, family status, ~~mental or physical~~ disability, **genetic characteristics**, membership or activity in the Alliance, marital status, or a conviction for which a pardon has been granted.

19.04 ~~Upon request by the complainant(s) and/or respondent(s),~~ The Employer shall provide **the complainant(s) and/or respondent(s) with** an official copy of the investigation report ~~shall be provided to them by the Employer,~~ subject to the Access to Information Act and Privacy Act.

ARTICLE 20

SEXUAL HARASSMENT

20.04 ~~Upon request by the complainant(s) and/or respondent(s),~~ **The Employer shall provide the complainant(s) and/or respondent(s) with** an official copy of the investigation report ~~shall be provided to them by the Employer,~~ subject to the Access to Information Act and Privacy Act.

ARTICLE 21

JOINT CONSULTATION

Amendment to French version only

21.04 Sans **préjudice à la position** préjuger de la position que l'Employeur ou l'Alliance peut vouloir adopter dans l'avenir au sujet de l'opportunité de voir ces questions traitées dans des dispositions de conventions collectives, les parties décideront, par accord mutuel, des questions qui, à leur avis, peuvent faire l'objet de consultations mixtes.

ARTICLE 23

JOB SECURITY

23.01 Subject to the willingness and capacity of individual employees to accept relocation and retraining, the Employer will make every reasonable effort to ensure that any reduction in the work force will be accomplished through attrition.

23.02 Where practicable and when indeterminate employees are affected by workforce **adjustment situations, and provided the employee is capable of performing the necessary work, preference shall be given to their retention over engaging a contractor.**

ARTICLE 24

TECHNOLOGICAL CHANGE

24.01 The parties have agreed that in cases where, as a result of technological change, the services of an employee are no longer required beyond a specified date because of lack of work or the discontinuance of a function, Appendix "C" on Work Force Adjustment will apply. In all other cases, the following clauses will apply.

24.02 In this Article, "Technological Change" means:

a. the introduction, by the Employer, of equipment**,** ~~or~~ material**, systems or software of** a different nature than that previously utilized; and

b. a **substantial** change in the Employer's operation directly related to the introduction of that equipment**,** ~~or~~ material**, systems or software**.

24.03 Both parties recognize the overall advantages of technological change and will, therefore, encourage and promote technological change in the Employer's operations. Where technological change is to be implemented, the Employer will seek ways and means of minimizing adverse effects on employees which might result from such changes.

24.04 The Employer agrees to provide as much advance notice as is practicable but, except in cases of emergency, not less than one hundred and eighty (180) **calendar** days written notice to the Alliance of the introduction or implementation of technological change when it will result in significant changes in the employment status or working conditions of the employees.

24.05 The written notice provided for in clause 24.04 will provide the following information:

a. the nature and degree of the technological change;

b. the date or dates on which the Employer proposes to effect the technological change;

c. the location or locations involved;

d. the approximate number and type of employees likely to be affected by the technological change;

e. the effect that the technological change is likely to have on the terms and conditions of employment of the employees affected.

24.06 As soon as reasonably practicable after notice is given under clause 24.04, the Employer shall consult meaningfully with the Alliance concerning the rationale for the change and the topics referred to in clause 24.05 on each group of employees, including training.

24.07 When, as a result of technological change, the Employer determines that an employee requires new skills or knowledge in order to perform the duties of the employee's substantive position, the Employer will make every reasonable effort to provide the necessary training during the employee's working hours without loss of pay and at no cost to the employee.

ARTICLE 25

HOURS OF WORK

25.03 The employees may be required to register their attendance in **the Employer's electronic time reporting system**. ~~a form or in forms to be determined by the Employer.~~

25.05

(a) The Employer will provide two (2) rest periods of fifteen (15) minutes each per full working day except on occasions when operational requirements do not permit.

(b) Subject to operational requirements, every employee who is nursing shall, upon request, have their hours of work scheduled in a way to provide for any unpaid breaks necessary for them to nurse or to express breast milk. Such request shall not be unreasonably denied.

25.06 Except as provided for in clauses 25.09~~, 25.10,~~ and 25.11:

a. the normal work week shall be thirty-seven decimal five (37.5) hours from Monday to Friday inclusive, and
b. the normal work day shall be seven decimal five (7.5) consecutive hours, exclusive of a ~~lunch~~ **meal** period, between the hours of 7:00 a.m. and 6:00 p.m.

25.08 Flexible Hours

Subject to operational requirements, an employee on day work shall have the right to select and request flexible hours between ~~7:00~~ **6:00** a.m. and 6:00 p.m. and such request shall not be unreasonably denied. **The parties recognize that employees who request to start work at 6:00 am consistent with this clause shall not be entitled to early hour premium (consistent with Article 25.12) for the period of 6:00 am to 7:00 am, nor should it result in additional costs to the Employer.**

25.09 ~~Variable Hours~~ **Compressed Work Hours**

(a) Notwithstanding the provisions of clause 25.06, upon request of an employee and the concurrence of the Employer, an employee may complete the weekly hours of employment in a period of other than five (5) full days provided that over a period of fourteen (14), twenty-one (21), or twenty-eight (28) calendar days, the employee works an average of thirty-seven decimal five (37.5) hours per week.

(b) In every fourteen (14), twenty-one (21), or twenty-eight (28) **calendar** day period, the employee shall be granted days of rest on such days as are not scheduled as a normal work day for the employee.

~~25.10 Summer and winter hours~~

~~The weekly and daily hours of work may be varied by the Employer, following consultation with the Alliance to allow for summer and winter hours, provided the annual total of hours is not changed.~~

25.12 **Early and** ~~L~~late hour premiums

An employee who is not a shift worker and who completes ~~his~~ **their** work day in accordance with the provisions of paragraph 25.11(b) shall receive an **Early Hour Premium** ~~Late Hour Premium~~ of seven dollars ($7) per hour for each hour worked before 7:00a.m.**,** and/or a **Late Hour Premium of seven dollars ($7) for each hour worked after 6:00 p.m**. The **Early and** Late Hour Premium**s** shall not apply to overtime hours.

ARTICLE 27

SHIFT PREMIUMS

27.01 Shift Premium

An employee working on shifts will receive a shift premium of two dollars and ~~twenty-five~~ **fifty** cents ($2.2~~5~~**50**) per hour for all hours worked, including overtime hours, between 4:00 p.m. and 8:00 a.m. The shift premium will not be paid for hours worked between 8:00 a.m. and 4:00 p.m.

27.02 Weekend Premium

a. An employee working on shifts during a weekend will receive an additional premium of two dollars and ~~twenty-five~~ **fifty** cents ($2.2~~5~~**50**) per hour for all hours worked, including overtime hours, on Saturday and/or Sunday.

~~b. Where Saturday and Sunday are not recognized as the weekend at a mission abroad, the Employer may substitute two (2) other contiguous days to conform to local practice.~~

ARTICLE 28

OVERTIME

28.08 Meals

a. An employee who works three (3) or more hours of overtime immediately before or immediately following the employee's scheduled hours of work shall be reimbursed their expenses for one (1) meal in the amount of twelve dollars ($12.00) except where free meals are provided.

b. When an employee works overtime continuously extending four (4) hours or more beyond the period provided in paragraph (a), the employee shall be reimbursed for one (1) additional meal in the amount of twelve dollars ($12.00) for each additional four (4) hour period of overtime worked thereafter, except where free meals are provided.

c. Reasonable time with pay, to be determined by the Employer, shall be allowed the employee in order that the employee may take a meal break either at or adjacent to the employee's place of work. For further clarity, this meal period is included in the hours referred to in paragraphs (a) and (b) above.

d. Meal allowances under this clause shall not apply**:**

    i. to an employee who is in travel status which entitles the employee to claim expenses for lodging and/or meals~~.~~**; or**

    ii. **to an employee who has obtained authorization to work at their residence or at another place to which the Employer agrees.**

ARTICLE 30

DESIGNATED PAID HOLIDAYS

30.01 Subject to clause 30.02, the following days shall be designated paid holidays for employees:

(a) New Year's Day;

(b) Good Friday ;

(c) Easter Monday ;

(d) the day fixed by proclamation of the Governor in Council for celebration of the Sovereign's Birthday;

(e) Canada Day;

(f) Labour Day;

(g) National Day for Truth and Reconciliation;

(h) ~~g.~~ the day fixed by proclamation of the Governor in Council as a general day of Thanksgiving;

(i) ~~h.~~ Remembrance Day;

(j) ~~i.~~ Christmas Day;

(k) ~~j.~~ Boxing Day;

(l) ~~k.~~ one (1) additional day in each year. that, in the opinion of the Employer, are recognized to be provincial or civic holidays in the area in which the employee is employed or, in any area where, in the opinion of the Employer, no such additional days are recognized as a provincial or civic holiday, the first (1st) Monday in August ;

(m) ~~(l)~~ one (1) additional day when proclaimed by an Act of Parliament as a national holiday.

ARTICLE 32

TRAVELLING TIME

~~32.01 This Article does not apply to an employee when the employee travels by any type of transport in which they are required to perform work, and/or which also serves as their living quarters during a tour of duty. In such circumstances, the employee shall receive the greater of:~~

(a) ~~on a normal working day, their regular pay for the day, or~~
(b) ~~pay for actual hours worked in accordance with Article 30, Designated Paid Holidays, and Article 28, Overtime, of this Agreement.~~

ARTICLE 33

LEAVE – GENERAL

33.03 An employee **who does not have access to their leave balances is entitled**, once in each fiscal year, to be informed upon request, of the balance of their leave credits. ~~vacation and sick leave credits.~~

33.08 An employee shall not earn or be granted leave credits under this Agreement in any month nor in any fiscal year for which leave has already been credited or granted to the employee under the terms of any other collective agreement to which the Employer is a party or under other rules or regulations ~~of the Employer.~~ **applicable to organizations within the federal public administration, as specified in Schedule I, Schedule IV or Schedule V of the Financial Administration Act.**

ARTICLE 34

VACATION LEAVE WITH PAY

34.02

a. An employee shall earn vacation leave credits for each calendar month during which they earn pay for either ten (10) days or seventy-five (75) hours at the rates outlined in 34.02(c) to ~~(j)~~**(i)**.

b. For the purpose of this clause, a day spent on leave with pay shall count as a day where pay is earned;

c. nine decimal three seven five (9.375) hours until the month in which the anniversary of the employee's seventh (7th) year of service occurs;

~~d. ten decimal six two five (10.625) hours commencing with the month in which the employee's seventh (7th) anniversary of service occurs;~~

~~e.~~ **d.** twelve decimal five (12.5) hours commencing with the month in which the employee's ~~eighth~~ **seventh** (~~8~~**7**th) anniversary of service occurs;

~~f.~~ **e.** thirteen decimal seven five (13.75) hours commencing with the month in which the employee's sixteenth (16th) anniversary of service occurs;

~~g.~~ **f.** fourteen decimal four (14.4) hours commencing with the month in which the employee's seventeenth (17th) anniversary of service occurs;

~~h.~~ **g.** fifteen decimal six two five (15.625) hours commencing with the month in which the employee's eighteenth (18th) anniversary of service occurs;

~~i.~~ **h.** seventeen decimal five (17.5) hours commencing with the month in which the employee's twenty-seventh (27th) anniversary of service occurs;

~~j.~~ **i.** eighteen decimal seven five (18.75) hours commencing with the month in which the employee's twenty-eighth (28th) anniversary of service occurs;

34.03

(a) For the purpose of clause**s** 34.02 **and 34.18** only, all service within the public service, whether continuous or discontinuous, shall count toward vacation leave.

34.05

a. Employees are expected to take all their vacation leave during the vacation year in which it is earned.

b. Vacation scheduling:

i. In cases where there are more vacation leave requests for a specific period than can be approved due to operational requirements, years of service as defined in clause 34.03 of the Agreement, shall be used as the determining factor for granting such requests. ~~For leave requests between June 1 and September 30, years of service shall be applied for a maximum of two weeks per employee in order to~~

~~ensure that as many employees as possible might take annual leave during the summer months;~~

ii. The Employer shall not cancel an employee's vacation leave once approved in writing due to an employee with more years of service, as defined in clause 34.03 of the Agreement, requesting the same period.

iii. The Employer shall respond to vacation leave requests within fifteen (15) days of when requests are submitted.

~~iv. The following shall apply for vacation scheduling in call centres:~~

~~a. Employees will submit their annual leave requests for the summer leave period on or before April 15, and on or before September 15 for the winter leave period.~~

~~The summer and winter holiday periods are:~~

- ~~for the summer leave period, between June 1 and September 30,~~
- ~~for the winter leave period, between December 1 to March31;~~

~~b. Notwithstanding the preceding paragraph, with the agreement of the Alliance, the Employer may alter the specified submission dates for the leave requests. If the submission dates are altered, the Employer must respond to the leave request 15 days after such submission dates.~~

~~c. Requests submitted after April 15 for the summer leave period and after September 15 for the winter leave period shall be dealt with on a first come first serve basis, considering 34.05(b)(i) above.~~

34.18 One-time entitlement

a. An employee shall be credited a one-time entitlement of thirtyseven decimal five (37.5) hours of vacation leave with pay on the first (1st) day of the month following the employee's second (2nd) anniversary of service, as defined in clause 34.03.

b. For further clarity, an employee shall be credited the leave described in 34.18(a) only once in their total period of employment in the federal public service.

~~b.~~**c.** The vacation leave credits provided in clause 34.18(a) above shall be excluded from the application of paragraph 34.11 dealing with the Carry-over and/or Liquidation of Vacation Leave.

34.03 ~~(c) Notwithstanding (a) and (b) above, an employee who was a member of one (1) of the bargaining units listed below on the date of signing of the relevant collective agreement or an employee who became a member of those bargaining units between the date of signing of the relevant collective agreement and May 31, 1990, shall retain, for the purpose of "service" and of establishing their vacation entitlement pursuant to this clause, those periods of former service which had previously qualified for counting as continuous employment, until such time as their employment in the public service is terminated.~~

~~Bargaining units and dates of signing~~

~~AS, IS, OM, PG and PM, May 17, 1989~~
~~CR, DA, OE, and ST, May 19, 1989~~
~~GL&T, May 4, 1989~~
~~GS, August 4, 1989~~
~~EG, May 17, 1989~~
~~DD and GT, May 19, 1989~~

ARTICLE 38

MATERNITY ALLOWANCE

38.02(c) Maternity allowance payments made in accordance with the SUB Plan will consist of the following:

(i) where an employee is subject to a waiting period of before receiving Employment Insurance (EI) or Quebec Parental Insurance Plan (QPIP) maternity benefits, ninetythree percent (93%) of her weekly rate of pay for ~~each week of~~ the waiting period, less any other monies earned during this period;

(iii) where an employee has received the full fifteen (15) weeks of maternity benefit under EI and thereafter remains on maternity leave without pay, she is eligible to receive a further maternity allowance for a period of one (1) week at ninety-three percent (93%) of her weekly rate of pay ~~for each week~~, less any other monies earned during this period.

38.02(e) The maternity allowance to which an employee is entitled is limited to that provided in paragraph (c) and an employee will not be reimbursed for any amount that she may be required to repay pursuant to the Employment Insurance Act, or the QPIP **Act Respecting Parental Insurance in Québec**.

ARTICLE 39

MATERNITY-RELATED REASSIGNMENT OR LEAVE

39.01 An employee who is pregnant or nursing may, during the period from the beginning of pregnancy to the end of the seventy-eighth (78th) week following the birth, request the Employer to modify her **their** job functions or reassign her **them** to another job if, by reason of the pregnancy or nursing,

continuing any of her **their** current functions may pose a risk to her **their** health or that of the fetus or child

ARTICLE 40

PARENTAL LEAVE WITHOUT PAY

40.02(c) Parental Allowance payments made in accordance with the SUB Plan will consist of the following:

(v) where an employee has received the full thirty-five (35) weeks of parental benefit under the EI Plan and thereafter remains on parental leave without pay, they are eligible to receive a further parental allowance for a period of one (1) week, ninety-three per cent (93%) of their weekly rate of pay (and the recruitment and retention "terminable allowance" if applicable) ~~for each week,~~ less any other monies earned during this period,

unless said employee has already received the one (1) week of allowance contained in 38.02(c)(iii) for the same child;

(vi) where an employee has divided the full forty (40) weeks of parental benefits with another employee under the EI Plan for the same child and either employee thereafter remains on parental leave without pay, that employee is eligible to receive a further parental allowance for a period of one (1) week, ninety-three per cent (93%) of their weekly rate of pay (and the recruitment and retention "terminable allowance" if applicable) ~~for each week,~~ less any other monies earned during this period, unless said employee has already received the one (1) week of allowance contained in 38.02(c)(iii) and 40.02(c)(v) for the same child.

(l) Parental Allowance payments made in accordance with the SUB Plan will consist of the following:

(iii) where an employee has received the full sixty-one (61) weeks of parental benefits under the EI Plan and thereafter remains on parental leave without pay, they are eligible to receive a further parental allowance for a period of one (1) week, fifty-five decimal eight per cent (55.8%) of their weekly rate of pay (and the recruitment and retention "terminable allowance" if applicable) ~~for each week,~~ less any other monies earned during this period, unless said employee has already received the one (1) week of allowance contained in 38.02(c)(iii) for the same child;

(iv) where an employee has divided the full sixty-nine (69) weeks of parental benefits with another employee under the EI Plan for the same child and either employee thereafter remains on parental leave without pay, that employee is eligible to receive a further parental allowance for a period of one (1) week, fifty-five decimal eight per cent (55.8%) of their weekly rate of pay (and the recruitment and retention "terminable allowance" if applicable) ~~for each week,~~ less any other monies earned during this period, unless said employee has already received the one (1) week of allowance contained in 38.02(c)(iii) for the same child;

ARTICLE 42

LEAVE WITH PAY FOR FAMILY RELATED RESPONSIBILITIES

42.02 Subject to clause 42.01, the Employer shall grant leave with pay under the following circumstances:

a. to take a family member for medical or dental appointments, or for appointments with school authorities or adoption agencies, if the supervisor was notified of the appointment as far in advance as possible;

b. to provide for the immediate and temporary care of a sick member of the employee's family and to provide an employee with time to make alternate care arrangements where the illness is of a longer duration;

c. for the care of a sick member of the employee's family who is hospitalized;

d. to provide for the immediate and temporary care of an elderly member of the employee's family;

e. for needs directly related to the birth or to the adoption of the employee's child;

f. to provide time to allow the employee to make alternate arrangements in the event of fire or flooding to the employee's residence;

g. to provide for the immediate and temporary care of a child where, due to unforeseen circumstances, usual childcare arrangements are unavailable. This also applies to unexpected school closures for children aged fourteen (14) and under, or to children over the age of fourteen (14) who have special needs;

h. to attend school functions, if the supervisor was notified of the functions as far in advance as possible;

i. to visit a family member who, due to an incurable terminal illness, is nearing the end of their life;

j. ~~seven decimal five (7.5)~~ **fifteen (15)** hours out of the forty-five (45) hours stipulated in this clause may be used to attend an appointment with a legal or paralegal representative for non-employment related matters, or with a financial or other professional representative, if the supervisor was notified of the appointment as far in advance as possible.

ARTICLE 46

BEREAVEMENT LEAVE

46.01 For the purpose of this clause, “family” is defined per Article 2 and, in addition:

a. a person who stands in the place of a relative for the employee whether or not there is any degree of consanguinity between such person and the employee.

b. An employee shall be entitled to bereavement leave under 46.01(a) only once during the employee’s total period of employment in the public service.

46.02 When a member of the employee's family dies, the employee shall be entitled to a bereavement leave with pay. Such bereavement leave, as determined by the employee, must include the day of the memorial commemorating the deceased, or must begin within two (2) days following the death. During such period, the employee shall be paid for those days which are not regularly scheduled days of rest for the employee. In addition, the employee may be granted up to three (3) days' leave with pay for the purpose of travel related to the death.

46.03 At the request of the employee, such bereavement leave with pay may be taken in a single period of seven (7) consecutive calendar days or may be taken in two (2) periods to a maximum of five (5) working days.

46.04 When requested to be taken in two (2) periods,

a. The first period must include the day of the memorial commemorating the deceased or must begin within two (2) days following the death, and

b. The second period must be taken no later than twelve (12) months from the date of death for the purpose of attending a ceremony.

c. The employee may be granted no more than three (3) days’ leave with pay, in total, for the purposes of travel for these two (2) periods.

46.05 An employee is entitled to one (1) day’s bereavement leave with pay for the purpose related to the death of their **aunt or uncle**, brotherinlaw, or sisterinlaw.

46.06 If, during a period of sick leave, vacation leave, or compensatory leave, an employee is bereaved in circumstances under which they would have been eligible for bereavement leave with pay under clauses 46.02 and 46.05, the employee shall be granted bereavement leave with pay and their paid leave credits shall be restored to the extent of any concurrent bereavement leave with pay granted.

46.07 It is recognized by the parties that the circumstances which call for leave in respect of bereavement are based on individual circumstances. On request, the Commissioner or delegated manager may, after considering the particular circumstances involved, grant leave with pay for a period greater than and/or in a manner different than that provided for in clauses 46.02 and 46.05.

ARTICLE 51

EXAMINATION LEAVE WITH PAY

51.01 At the Employer's discretion, examination leave with pay may be granted to an employee for the purpose of writing an examination which takes place during the employee's scheduled hours of work. Examination leave with pay does not include time off for study purposes.

ARTICLE 53

LEAVE WITH OR WITHOUT PAY FOR OTHER REASONS

53.03 (a) Subject to the conditions established in the CRA's Directive on Performance Management **and Recognition**, employees who perform MG duties during the annual review period, shall be eligible to receive up to seventy-five (75) hours of management performance leave for people management based on the annual performance assessment.

ARTICLE 56

EMPLOYEE PERFORMANCE AND EMPLOYEE FILES

56.01 For the purpose of this Article:

a. a formal assessment and/or appraisal of an employee's performance means any written assessment and/or appraisal by any supervisor of how well the employee has performed the employee's assigned tasks during a specified period in the past;

b. formal assessment and/or appraisals of employee performance shall be recorded on a ~~form~~ **document in an electronic format** prescribed by the Employer for this purpose.

ARTICLE 60

CALL CENTRE AND CONTACT CENTRE EMPLOYEES

**Amendment to reflect the change from “Call Centre” to “Call Centre and Contact Centre” throughout the collective agreement.

60.01 Employees working in call centres **and contact centres** shall be provided five (5) consecutive minutes not on a call for each hour not interrupted by a regular break or meal period.

ARTICLE 61

PART-TIME EMPLOYEES

Designated Holidays

61.07 A part-time employee shall not be paid for the designated holidays but shall, instead be paid four decimal ~~two five~~ **six** percent (4.25**6**%) for all straight-time hours worked.

a. Should an additional day be proclaimed by an act of Parliament as a national holiday, as per paragraph 30.01(m), this premium will increase by zero decimal thirty-eight (0.38) percentage points.

61.10 A part time employee shall earn vacation leave credits for each month in which the employee receives **earns** pay for at least twice the number of hours in the employee's normal workweek, at the rate for years of service established in clause 34.02 of this Agreement, prorated and calculated as follows:

a) when the entitlement is nine decimal three seven five (9.375) hours a month, .250 multiplied by the number of hours in the employee's workweek per month;

b) when the entitlement is ten decimal six two five (10.625) hours a month, .283 multiplied by the number of hours in the employee's workweek per month;

c) when the entitlement is twelve decimal five (12.5) hours a month, .333 multiplied by the number of hours in the employee's workweek per month;

d) when the entitlement is thirteen decimal seven five (13.75) hours a month, .367 multiplied by the number of hours in the employee's workweek per month;

e) when the entitlement is fourteen decimal four (14.4) hours a month, .383 multiplied by the number of hours in the employee's workweek per month;

f) when the entitlement is fifteen decimal six two five (15.625) hours a month, .417 multiplied by the number of hours in the employee's workweek per month;

g) when the entitlement is seventeen decimal five (17.5) hours a month, .466 multiplied by the number of hours in the employee's workweek per month;

h) when the entitlement is eighteen decimal seven five (18.75) hours a month, .500 multiplied by the number of hours in the employee's workweek per month.

For the purposes of this clause, a day spent on leave with pay shall count as a day where pay is earned.

61.11 A part time employee shall earn sick leave credits at the rate of one quarter (1/4) of the number of hours in an employee's normal workweek for each calendar month in which the employee has received earned pay for at least twice the number of hours in the employee's normal workweek. **For the purposes of this clause, a day spent on leave with pay shall count as a day where pay is earned.**

NEW ARTICLE

LEAVE FOR TRADITIONAL INDIGENOUS PRACTICES

XX.01 Subject to operational requirements as determined by the Employer, fifteen (15) hours of leave with pay and twenty-two decimal five (22.5) hours of leave without pay per fiscal year shall be granted to an employee who self-declares as an Indigenous person and who requests leave to engage in traditional Indigenous practices, including land-based activities such as hunting, fishing, and harvesting.

For the purposes of this article, an Indigenous person means First Nations, Inuit or Métis.

XX.02 Unless otherwise informed by the Employer, a statement signed by the employee stating that they meet the conditions of this article shall, when delivered to the Employer, be considered as meeting the requirements of this article.

XX.03 An employee who intends to request leave under this article must give notice to the Employer as far in advance as possible before the requested period of leave.

XX.04 Leave under this article may be taken in one or more periods. Each period of leave shall not be less than seven decimal five (7.5) hours.

ARTICLE 65

DURATION

65.01 This Agreement shall expire on October 31, ~~2021~~ **2025**.

APPENDIX C

WORKFORCE ADJUSTMENT

General

Application

This Appendix to the collective agreement applies to ~~all members~~ **indeterminate employees** represented by the Public Service Alliance of Canada (PSAC) for whom the CRA is the Employer. Unless explicitly specified, the provisions contained in Parts I to VI do not apply to alternative delivery initiatives.

Collective agreement

With the exception of those provisions for which the CRA Staffing Program is responsible, this Appendix is part of this Agreement.

Notwithstanding the Job Security Article, in the event of conflict between the present ~~Work Force~~ **Workforce** Adjustment Appendix and that article, the present ~~Work Force~~ **Workforce** Adjustment Appendix will take precedence.

Objectives

It is the policy of the CRA to maximize employment opportunities for indeterminate employees affected by ~~work force~~ **workforce** adjustment situations, primarily through ensuring that, wherever possible, alternative employment opportunities are provided to them. This should not be construed as the continuation of a specific position or job but rather as continued employment.

To this end, every indeterminate employee whose services will no longer be required because of a ~~work force~~ **workforce** adjustment situation and for whom the Commissioner knows or can predict employment availability will receive a guarantee of a reasonable job offer within the CRA. Those employees for whom the Commissioner cannot provide the guarantee will have access to **the options available in Part VI or to** transitional employment arrangements (as per Part VI and VII).

In the case of ~~surplus~~ **affected** employees for whom the Commissioner cannot provide the guarantee of a reasonable job offer within the CRA, the CRA is committed to assist these employees in finding alternative employment in the public service (Schedule I, IV and V of the Financial Administration Act (FAA)).

Definitions

Accelerated lay-off

(mise en disponibilité accélérée) – occurs when a surplus employee makes a request to the Commissioner, in writing, to be laid off at an earlier date than that originally scheduled, and the Commissioner concurs. Lay-off entitlements begin on the actual date of lay-off.

Affected employee

(employé touché) – is an indeterminate employee who has been informed in writing that their services may no longer be required because of a ~~work force~~ **workforce** adjustment situation.

Alternation

(échange de postes) – occurs when an opting employee or a surplus employee who is surplus as a result of having chosen option 6.4.1(a) who wishes to remain in the CRA exchanges positions with a non-affected employee (the alternate) willing to leave the CRA with a Transition Support Measure or with an Education Allowance.

Alternative delivery initiative

(diversification des modes de prestation des services) – is the transfer of any work, undertaking or business to any employer that is outside the CRA.

Commissioner

(commissaire) – has the same meaning as in the definition of section 2 of the Canada Revenue Agency Act (CRA Act), and also means their official designate as per section 37(1) and (2) of the ~~CRAAct~~ **CRA Act**.

Education allowance

(indemnité d'études) – is one of the options provided to an indeterminate employee affected by a ~~work force~~ **workforce** adjustment situation for whom the Commissioner cannot guarantee a reasonable job offer. The Education Allowance is a cash payment, equivalent to the Transitional Support Measure (see Annex B), plus a reimbursement of tuition from a recognized learning institution, book and relevant equipment costs, up to a maximum of seventeen thousand dollars ($17,000).

Guarantee of a reasonable job offer

(garantie d'une offre d'emploi raisonnable) – is a guarantee of an offer of indeterminate employment within the CRA provided by the Commissioner to an indeterminate employee who is affected by ~~work force~~ **workforce** adjustment. The Commissioner will be expected to provide a guarantee of a reasonable job offer to those affected employees for whom the Commissioner knows or can predict employment availability in the CRA. Surplus employees in receipt of this guarantee will not have access to the options available in Part VI of this Appendix.

Laid-off person

(personne mise en disponibilité) – is a person who has been laid-off pursuant to section 51(1)(g) of the CRA Act and who still retains a preferred status for re-appointment within the CRA under the CRA Staffing Program.

Lay-off notice

(avis de mise en disponibilité) – is a written notice of lay-off to be given to a surplus employee at least one month before the scheduled lay-off date. This period is included in the surplus period.

Lay-off preferred status

(statut privilégié de mise en disponibilité) – a person who has been laid off is entitled to a preferred status for appointment without staffing recourse to a position in the CRA for which, in the opinion of the CRA, the employee is qualified. The preferred status is for a period of fifteen

(15) months following the lay-off date, or following the termination date, pursuant to subsection 51(1)(g) of the CRA Act.

Opting employee

(employé optant) – is an indeterminate employee whose services will no longer be required because of a ~~workforce~~ **workforce** adjustment situation and who has not received a guarantee of a reasonable job offer from the Commissioner and who has one hundred and twenty (120) days to consider **and select one of** the options ~~of~~ **in** Part 6.4 of this Appendix.

Pay

(rémunération) – has the same meaning as "rate of pay" in this Agreement.

Preferred Status Administration process

(processus d'administration du statut privilégié) – a process under the CRA staffing program to facilitate appointments of individuals entitled to preferred status for appointment within the CRA.

Preferred Status for Reinstatement

(statut privilégié de réintégration) – is a preferred status for appointment allowed under the CRA staffing program to certain individuals salary-protected under this Appendix for the purpose of assisting them to re-attain an appointment level equivalent to that from which they were declared surplus.

Reasonable job offer

(offre d'emploi raisonnable) – is an offer of indeterminate employment within the CRA, normally at an equivalent level but could include lower levels. Surplus employees must be both trainable and mobile. Where practicable, a reasonable job offer shall be within the employee's headquarters as defined in the ~~CRA Travel Policy~~ **Directive on Travel**. In Alternative Delivery situations, a reasonable offer is one that meets the criteria set out in Type 1 and Type 2 of Part VII of this Appendix. A reasonable job offer is also an offer from **the**~~a Financial Administration Act (~~FAA~~)~~ Schedule I, IV or V employer, providing that:

a) The appointment is at a rate of pay and an attainable salary maximum not less than the employee's current salary and attainable maximum that would be in effect on the date of offer.

b) It is a seamless transfer of all employee benefits including a recognition of years of service for the definition of continuous employment and accrual of benefits, including the transfer of sick leave credits, severance pay and accumulated vacation leave credits.

Relocation

(réinstallation) – Is the authorized geographic move of a surplus employee or laid-off person from one place of duty to another place of duty located beyond what, according to local custom, is a normal commuting distance.

Relocation of a work unit

(réinstallation d'une unité de travail) – is the authorized move of a work unit of any size to a place of duty beyond what, according to local custom, is normal commuting distance from the former work location and from the employee's current residence.

Retraining

(recyclage) – is on-the-job training or other training intended to enable affected employees, surplus employees and laid-off persons to qualify for known or anticipated vacancies within the CRA.

Surplus employee

(employé excédentaire) – is an indeterminate employee who has been formally declared surplus, in writing, by the Commissioner.

Surplus preferred status

(statut privilégié d'excédentaire) – is, under the CRA Staffing Program, an entitlement of preferred status for appointment to surplus employees to permit them to be appointed to other positions in the CRA without recourse.

Surplus status

(statut d'employé excédentaire) – An indeterminate employee is in surplus status from the date they are declared surplus until the date of lay-off, until they are indeterminately appointed to another position, until their surplus status is rescinded, or until the person resigns.

Transition Support Measure

(mesure de soutien à la transition) – is one of the options provided to an opting employee for whom the Commissioner cannot guarantee a reasonable job offer. The Transition Support Measure is a cash payment based on the employee's years of service, as per Annex B.

~~Twelve **(12)** month~~ **A** surplus Preferred Status period in which to secure a reasonable job offer (statut privilégié d'employé-e excédentaire d'une durée de douze mois pour trouver une offre d'emploi raisonnable) – is one of the options provided to an opting employee **who selected option 6.4.1(a) and** for whom the Commissioner cannot guarantee a reasonable job offer.

~~work force~~ **Workforce** adjustment

(réaménagement des effectifs) – is a situation that occurs when the Commissioner decides that the services of one or more indeterminate employees will no longer be required beyond a specified date because of a lack of work, the discontinuance of a function, a relocation which the employee does not wish to relocate or an alternative delivery initiative.

Monitoring

The application of the ~~Work Force~~ **Workforce** Adjustment Appendix will be monitored by the CRA.

References

The primary references for the subject of ~~Work Force~~ **Workforce** Adjustment are as follows:

Canada Revenue Agency Act

~~Canada Labour Code, Part I~~

CRA **Directive on** Relocation ~~Policy~~

CRA Staffing Program

CRA **Directive on** Travel ~~Policy~~

Financial Administration Act (FAA)

~~Pay Rate Selection (Treasury Board Manual, Pay administration volume, chapter 3)~~ **CRA Directive on Terms and Conditions of Employment**

Federal Public Sector Labour Relations Act, sections 79~~.1~~ and 81

Public Service Superannuation Act, section 40.1

Enquiries

Enquiries about this Appendix should be referred to the PSAC, or the responsible officers in the CRA Corporate ~~Work Force~~ **Workforce** Adjustment Section.

Enquiries by employees pertaining to entitlements to a preferred status for appointment should be directed to the CRA human resource advisors.

Part I – Roles and responsibilities

1.1 CRA

1.1.1 Since indeterminate employees who are affected by ~~work force adjustment~~ **WFA** situations are not themselves responsible for such situations, it is the responsibility of the CRA to ensure that they are treated equitably and, whenever possible, given every reasonable opportunity to continue their careers as CRA employees.

1.1.2 CRA shall carry out effective human resource planning, to minimize the impact of ~~work force adjustment~~ **WFA** situations on indeterminate employees, and on the CRA.

1.1.3 Where appropriate, the CRA shall:

a) establish ~~work force adjustment~~ **WFA** committees, where appropriate, to manage the ~~work force adjustment~~ **WFA** situations within the CRA.

b) Notify the PSAC of the responsible officers who will administer this Appendix.

1.1.4 The CRA shall establish systems to facilitate appointment or retraining of the CRA's affected employees, surplus employees, and laid-off persons.

1.1.5 When the Commissioner determines that the services of an employee are no longer required beyond a specified date due to lack of work or discontinuance of a function, the

Commissioner shall advise the employee, in writing, that their services will no longer be required.

Such a communication shall also indicate if the employee:

a. is being provided a guarantee of a reasonable job offer from the Commissioner and that the employee will be in surplus status from that date on, or

b. is an opting employee and has access to the options of section 6.4 of this Appendix because the employee is not in receipt of a guarantee of a reasonable job offer from the Commissioner.

Where applicable, the communication should also provide the information relative to the employee's possible lay-off date.

1.1.6 The Commissioner will be expected to provide a guarantee of a reasonable job offer for those employees subject to ~~work force adjustment~~**WFA** for whom they know or can predict employment availability in the CRA.

1.1.7 Where the Commissioner cannot provide a guarantee of a reasonable job offer, the Commissioner will provide one hundred and twenty (120) days to consider the three (3) options outlined in Part VI of this Appendix to all opting employees before a decision is required of them. If the employee fails to select an option, the employee will be deemed to have selected option **6.4.1** (a), ~~twelve (12) month~~ **a** surplus preferred status period in which to secure a reasonable job offer.

1.1.8 The Commissioner shall make a determination to either provide a guarantee of a reasonable job offer or access to the options set out in 6.4 of this Appendix, upon request of any indeterminate affected employee who can demonstrate that their duties have already ceased to exist.

1.1.9. The CRA shall advise and consult with the PSAC representatives as completely as possible regarding any ~~work force adjustment~~ **WFA** situation as soon as possible after the decision has been made and throughout the process ~~and~~**. The CRA** will make available to the PSAC the name and work location of affected employees.

1.1.10 Where an employee is not considered suitable for appointment, the CRA shall advise in writing the employee and the PSAC, indicating the reasons for the decision together with any enclosures.

1.1.11 The CRA shall provide that employee with a copy of this Appendix simultaneously with the official notification to an employee to whom this Appendix applies that they have become subject to ~~work force~~ **workforce** adjustment.

1.1.12 The Commissioner shall apply this Appendix so as to keep actual involuntary lay-offs to a minimum, and lay-offs shall normally only occur where an individual has refused a reasonable job offer, or is not mobile, or cannot be retrained within two (2) years, or is laid-off at their own request.

1.1.13 The CRA is responsible to counsel and advise its affected employees on their opportunities of finding continuing employment in the CRA.

1.1.14 Appointment of surplus employees to alternative positions, whether with or without retraining, shall normally be at a level equivalent to that previously held by the employee, but this does not preclude appointment to a lower level. The CRA shall avoid appointment to a lower level except where all other avenues have been exhausted.

1.1.15 The CRA shall appoint as many of their surplus employees or laid-off persons as possible, or identify alternative positions (both actual and anticipated) for which individuals can be retrained.

1.1.16 The CRA shall relocate affected employees, surplus employees and laid-off persons, if necessary.

1.1.17 Relocation of surplus employees or laid-off persons shall be undertaken when the individuals indicate that they are willing to relocate and relocation will enable their appointment, providing that:

a. there are no available "preferred status individuals," qualified and interested in the position being filled; or

b. no available local surplus employees or laid-off persons who are interested and who could qualify with retraining.

1.1.18 The cost of travelling to interviews for possible appointments and of relocation to the new location shall be borne by the CRA. Such cost shall be consistent with the CRA Travel and Relocation ~~policies~~ **directives**.

1.1.19 For the purposes of the **Directive on** Relocation ~~policy~~, surplus employees and laid-off persons who relocate under this Appendix shall be deemed to be employees on Employer-requested relocations. The general rule on minimum distances for relocation applies.

1.1.20 For the purposes of the **Directive on** Travel ~~policy~~, laid-off persons travelling to interviews for possible appointment to the CRA are deemed to be "other persons travelling on government business."

1.1.21 For the preferred status period, the CRA shall pay the salary costs, and other authorized costs such as tuition, travel, relocation, and retraining for surplus employees and laid-off persons, as provided in the collective agreement and CRA policies; all authorized costs of ~~termination~~ **lay-off**; and salary protection upon lower-level appointment.

1.1.22 The CRA shall protect the indeterminate status and the surplus preferred status of a surplus indeterminate employee appointed to a term position under this Appendix.

1.1.23 The CRA shall review the use of private temporary agency personnel, consultants, contractors, the use of contracted out services, employees appointed for a specified period (terms) and all other non-indeterminate employees. Where practicable, the CRA shall not engage or re-engage such private temporary agency personnel, consultants, contractors, contracted out services nor renew the employment of such employees referred to above where such action would facilitate the appointment of surplus employees or laid-off persons.

1.1.24 Nothing in the foregoing shall restrict the Employer's right to engage or appoint persons to meet short-term, non-recurring requirements. Surplus employees and laid-off persons shall be given preferred status even for these short-term work opportunities.

1.1.25 The CRA may lay off an employee at a date earlier than originally scheduled when the surplus employee requests them to do so in writing.

1.1.26 The CRA shall provide surplus employees with a lay-off notice at least one (1) month before the proposed lay-off date, if appointment efforts have been unsuccessful. Such notice shall be sent to the **PSAC** ~~Alliance~~.

1.1.27 When a surplus employee refuses a reasonable job offer, they shall be subject to lay-off one (1) month after the refusal, however not before six (6) months after the surplus declaration date.

1.1.28 The CRA is to presume that each employee wishes to be appointed unless the employee indicates the contrary in writing.

1.1.29 The CRA shall inform and counsel affected and surplus employees as early and as completely as possible**.** ~~and shall, in~~ **In** addition, **the CRA shall** assign a counsellor to ~~each~~ opting, affected and surplus employee**s** and laid-off person**s** to work with them throughout the process. Such counselling is to include explanations and assistance concerning:

a. the ~~work force~~ **workforce** adjustment situation and its effect on that individual;

b. the ~~work force~~ **Workforce** ~~a~~**A**djustment a**A**ppendix;

c. the Preferred Status Administration Process and how it works from the employee's perspective (referrals, interviews or “boards,” feedback to the employee, follow-up by the CRA, how the employee can obtain job information and prepare for an interview, etc.);

d. preparation of a curriculum vitae or resume;

e. the employee's rights and obligations;

f. the employee's current situation (e.g. pay, benefits such as severance pay and superannuation, classification, language rights, years of service);

g. alternatives that might be available to the employee (the alternation process, appointment, relocation, retraining, lower-level employment, term employment, retirement including possibility of waiver of penalty if entitled to an annual allowance, Transition Support Measure, Education Allowance, pay in lieu of unfulfilled surplus period, resignation, accelerated lay-off);

h. the likelihood that the employee will be appointed to another position;

i. the meaning of a guarantee of reasonable job offer, a ~~T~~**t**~~welve (12) month~~ surplus preferred status period in which to secure a reasonable job offer, a Transition Support Measure, and an Education Allowance;

j. the Government of Canada Job Bank and the services available;

k. the options for employees not in receipt of a guarantee of a reasonable job offer, the one hundred and twenty (120) day consideration period that includes access to the alternation process;

l. advising employees to seek out proposed alternations and submit requests for approval as soon as possible after being informed they will not be receiving a guarantee of a reasonable offer.;

m. preparation for interviews;

n. repeat counselling as long as the individual is entitled to a preferred status and has not been appointed;

o. advising the employee that refusal of a reasonable job offer will jeopardize both chances for retraining and overall employment continuity;

p. the assistance to be provided in finding alternative employment in the public service (Schedule I, IV and V of the Financial Administration Act) to a surplus employee for whom the Commissioner cannot provide a guarantee of a reasonable job offer within the CRA; ~~and~~

q. advising employees of the right to be represented by the PSAC in the application of this Appendix**; and**

r. the Employee Assistance Program (EAP).

1.1.30 The CRA shall ensure that, when it is required to facilitate appointment, a retraining plan is prepared and agreed to in writing by the employee and the delegated manager.

1.1.31 Severance pay and other benefits flowing from other clauses in this Agreement are separate from, and in addition to, those in this Appendix.

1.1.32 Any surplus employee who resigns under this Appendix shall be deemed, for the purposes of severance pay and retroactive remuneration, to be involuntarily laid off on the day as of which the Commissioner accepts in writing the employee's resignation.

1.1.33 The CRA shall establish and modify staffing procedures to ensure the most effective and efficient means of maximizing the appointment of surplus employees and laid-off persons.

1.1.34 The CRA shall actively market surplus employees and laid-off persons within the CRA unless the individuals have advised the CRA in writing that they are not available for appointment.

1.1.35 The CRA shall determine, to the extent possible, the occupations within the CRA where there are skill shortages for which surplus employees or laid-off persons could be retrained.

1.1.36 The CRA shall provide information directly to the PSAC on the numbers and status of their members who are in the ~~P~~**p**referred ~~S~~**s**tatus ~~A~~**a**dministration ~~Program~~ **process**.

1.1.37 The CRA shall, wherever possible, ensure that preferred status for reinstatement is given to all employees who are subject to salary protection.

1.2 Employees

1.2.1 Employees have the right to be represented by the PSAC in the application of this Appendix.

1.2.2 Employees who are directly affected by ~~work force adjustment~~ **WFA** situations and who receive a guarantee of a reasonable job offer, or who opt, or are deemed to have opted, for option (a) of Part VI of this Appendix are responsible for:

a. actively seeking alternative employment in co-operation with the CRA, unless they have advised the CRA, in writing, that they are not available for appointment;

b. seeking information about their entitlements and obligations;

c. providing timely information to the CRA to assist them in their appointment activities (including curriculum vitae or resumes);

d. ensuring that they can be easily contacted by the CRA, and to attend appointments related to referrals;

e. seriously considering job opportunities presented to them, including retraining and relocation possibilities, specified period appointments and lower-level appointments.

1.2.3 Opting employees are responsible for:

a. considering the options of Part VI of this Appendix;

b. communicating their choice of options, in writing, to their manager no later than one hundred and twenty (120) days after being declared opting.

c. submitting the alternation request to management before the close of the one hundred and twenty (120) day period, if arranging an alternation with an unaffected employee.

Part II – Official notification

2.1 CRA

2.1.1 In any ~~work force~~ **workforce** adjustment situation which is likely to involve ten (10) or more indeterminate employees covered by this Appendix, the CRA shall notify, under no circumstances less than forty-eight (48) hours before the situation is announced, in writing and in confidence, the PSAC. This information is to include the identity and location of the work unit(s) involved; the expected date of the announcement; the anticipated timing of the situation; and the number of employees, by group and level, who will be affected**Part III – Relocation of a work unit**

3.1 General

3.1.1 In cases where a work unit is to be relocated, the CRA shall provide all employees whose ~~positions are~~ **work unit is** to be relocated with the opportunity to choose whether they wish to move with the position or be treated as if they were subject to a ~~work force adjustment~~ **WFA** situation.

3.1.2 Following written notification, employees must indicate, within a period of six (6) months, their intention to move. If the employee's intention is not to move with the relocated ~~position~~ **work unit**, **or if the employee fails to provide their intention to move within the six (6)**

months, the Commissioner can either provide the employee with a guarantee of a reasonable job offer or access to the options set out in section 6.4 of this Appendix.

3.1.3 Employees relocating with their work units shall be treated in accordance with the provisions of 1.1.16 to 1.1.19.

3.1.4 Although the CRA will endeavour to respect employee location preferences, nothing precludes the CRA from offering the relocated position to employees in receipt of a guarantee of a reasonable job offer from the Commissioner, after having spent as much time as operations permit looking for a reasonable job offer in the employee's location preference area.

3.1.5 Employees who are not in receipt of a guarantee of a reasonable job offer shall become opting employees and have access to the options set out in Part VI of this Appendix.

Part IV – Retraining

4.1 General

4.1.1 To facilitate the appointment of ~~affected employees,~~ surplus employees, and laid-off persons, the CRA shall make every reasonable effort to retrain such individuals for:

a. existing vacancies, or

b. anticipated vacancies identified by management.

4.1.2 The CRA shall be responsible for identifying situations where retraining can facilitate the appointment of surplus employees and laid-off persons.

4.1.3 Subject to the provisions of 4.1.2, the Commissioner shall approve up to two (2) years of retraining.

4.2 Surplus employees

4.2.1 A surplus employee is eligible for retraining providing:

a. retraining is needed to facilitate the appointment of the employee to a specific vacant position or will enable the employee to qualify for anticipated vacancies in occupations or locations where there is a shortage of qualified candidates; and

b. there are no other available surplus preferred status employees and preferred status laid-off persons who qualify for the position.

4.2.2 The CRA is responsible for ensuring that an appropriate retraining plan is prepared and is agreed to in writing by the surplus employee and the delegated manager.

4.2.3 Once a retraining plan has been initiated, its continuation and completion are subject to satisfactory performance by the employee.

4.2.4 While on retraining, a surplus employee is entitled to be paid in accordance with their current appointment, unless the CRA is willing to appoint the employee indeterminately,

conditional on successful completion of retraining, in which case the retraining plan shall be included in the letter of offer.

4.2.5 When a retraining plan has been approved, the proposed lay-off date shall be extended to the end of the retraining period, subject to 4.2.3.

4.2.6 An employee unsuccessful in retraining may be laid off at the end of the surplus period, provided that the CRA has been unsuccessful in making the employee a reasonable job offer.

4.2.7 In addition to all other rights and benefits granted pursuant to this section, a employee who is guaranteed a reasonable job offer, is also guaranteed, subject to the employee's willingness to relocate, training to prepare the surplus employee for appointment to a position pursuant to section 4.1.1, such training to continue for one year or until the date of appointment to another position, whichever comes first. Appointment to this position is subject to successful completion of the training.

4.3 Laid-off persons

4.3.1 A laid-off person shall be eligible for retraining, with the approval of the CRA, providing:

a. retraining is needed to facilitate the appointment of the person to a specific vacant position;

b. the person meets the minimum **staffing** requirements set out in the CRA Staffing Program for appointment to the group concerned;

c. there are no other available individuals with a preferred status who qualify for the position; and

d. the CRA ~~cannot~~ **is unable to** justify ~~a~~ **its** decision not to retrain the person. **Such decision will be provided in writing.**

4.3.2 When a person is offered an appointment conditional on successful completion of retraining, a retraining plan reviewed by the CRA shall be included in the letter of offer. If the person accepts the conditional offer, they will be appointed on an indeterminate basis to the full level of the position after having successfully completed training and being assessed as qualified for the position. When a person accepts an appointment to a position with a lower maximum rate of pay than the position from which they were laid-off, the employee will be salary protected in accordance with Part V.

Part V – Salary protection

5.1 Lower-level position

5.1.1 Surplus employees and laid-off persons appointed to a lower-level position under this Appendix shall have their salary and pay equity equalization payments, if any, protected in accordance with the salary protection provisions of this Agreement, or, in the absence of such provisions, the appropriate provisions of the CRA Staffing Program.

5.1.2 Employees whose salary is protected pursuant to section 5.1.1 will continue to benefit from salary protection until such time as they are appointed to a position with a maximum rate of

pay that is equal to or higher than the maximum rate of pay of the position from which they were declared surplus or laid off.

Part VI – Options for employees

6.1 General

6.1.1 The Commissioner will be expected to provide a guarantee of a reasonable job offer for those affected employees for whom they know or can predict employment availability. Employees in receipt of this guarantee would not have access to the choice of options below.

6.1.2 Employees who are not in receipt of a guarantee of a reasonable job offer from the Commissioner have one hundred and twenty (120) days to consider the three (3) options **of section 6.4** below before a decision is required of them. **Employees may also participate in the alternation process in accordance with section 6.3 of this Appendix within the one hundred and twenty (120) day calendar day window before a decision is required of them in 6.1.3.**

6.1.3 The opting employee must choose, in writing, one (1) of the three (3) options of section 6.4 of this Appendix within the one hundred and twenty (120) day window. The employee cannot change options once they have made a written choice. The CRA shall send a copy of the employee's choice to the PSAC.

6.1.4 If the employee fails to select an option **at the end of the one hundred and twenty (120) day window**, the employee will be deemed to have selected ~~O~~**o**ption **6.4.1**(a), ~~month~~ surplus preferred status period in which to secure a reasonable job offer~~ at the end of the 120-day window.~~

6.1.5 If a reasonable job offer which does not require a relocation is made at any time during the one hundred and twenty (120) day opting period and prior to the written acceptance of the Transition Support Measure (TSM) or the Education Allowance option, the employee is ineligible for the TSM, the pay in lieu of unfulfilled surplus period or the education allowance.

6.1.6 A copy of any letter under this part and any notice of lay-off issued by the Employer shall be sent forthwith to the PSAC.

6.2 Voluntary Departure Program~~s~~

The Voluntary Departure Program supports employees in leaving the CRA when placed in affected status prior to entering a retention process or being provided access to options, and does not apply if the delegated authority can provide a guarantee of a reasonable job offer (GRJO) to affected employees in the work unit.

6.2.1 The CRA shall establish **an** internal voluntary **departure** program~~s~~ for ~~work force adjustment~~ **WFA** situations involving five (5) or more employees working at the same group and level within the same work unit. Such **a** program~~s~~ shall:

a. Be the subject of meaningful consultations with the WFA committees;

b. Not be used to exceed reduction targets. Where reasonably possible, CRA will identify the number of positions for reduction in advance of the voluntary **departure** programs commencing;

c. Take place after affected letters have been delivered to employees;

d. Take place before **the** CRA engages in its retention process;

e. Provide for a minimum of 30 calendar days for employees to decide whether they wish to participate;

f. Allow employees to select options ~~6.3.1~~ **6.4.1**(b)~~,~~ **or** (c)i ~~or (c)(ii)~~;

g. Provide that when the number of volunteers is larger than the required number of positions to be eliminated volunteers will be selected based on seniority (total years of service in the public service, whether continuous or discontinuous).

6.3 Alternation

6.3.1 An alternation occurs when an opting employee **or a surplus employee having chosen option 6.4.1(a)** who wishes to remain in the CRA exchanges positions with a non-affected employee (the alternate) willing to leave the CRA under the terms of Part VI of this Appendix.

6.3.2

a. Only opting and surplus employees who are surplus as a result of having chosen option **6.4.1**(a) may alternate into an indeterminate position that remains in the CRA.

b. If an alternation is proposed for a surplus employee, as opposed to an opting employee, the Transition Support Measure that is available to the alternate under 6.4.1 (b) or 6.4.1 (c) (i) shall be reduced by one week for each completed week between the beginning of the employee's surplus priority period and the date the alternation is proposed.

6.3.3 An indeterminate employee wishing to leave the CRA may express an interest in alternating with an opting employee **or a surplus employee having chosen option 6.4.1(a)**. Management will decide, however, whether a proposed alternation will result in retaining the skills required to meet the ongoing needs of the position and the CRA.

6.3.4 An alternation must permanently eliminate a function or a position.

6.3.5 The opting employee **or a surplus employee having chosen option 6.4.1(a)** moving into the unaffected position must meet the requirements of the position, including language requirements. The alternate moving into the opting position must meet the requirements of the position, except if the alternate will not be performing the duties of the position and the alternate will be struck off strength within five **(5)** days of the alternation.

6.3.6 An alternation should normally occur between employees at the same group and level. When the two (2) positions are not the same group and level, alternation can still occur when the positions can be considered equivalent. They are considered equivalent when the maximum rate of pay for the higher paid position is no more than six-percent (6%) higher than the maximum rate of pay for the lower paid position.

6.3.7 An alternation must occur on a given date, i.e. two (2) employees directly exchange positions on the same day. There is no provision in alternation for a "domino" effect (a series of exchanges between more than two positions), or for "future considerations"~~,~~ **(an exchange at a later date).**

For clarity, the alternation of positions shall take place on a given date after approval but may take place after the one hundred and twenty (120) day opting period, such as when the processing of the approved alternation is delayed due to administrative requirements.

6.4 Options

6.4.1 Only opting employees who are not in receipt of the guarantee of a reasonable job offer from the Commissioner will have access to the choice of options below:

a. **A surplus preferred status period in which to secure a reasonable job offer. The length of the surplus preferred status period is based on the employee's years of service in the public service on the day the employee is informed in writing by the Commissioner that they are an opting employee:**

- **Employees with less than ten (10) years of service are eligible to a twelve (12) month surplus preferred status period.**
- **Employees with ten (10) to twenty (20) years of service are eligible to a fourteen (14) month surplus preferred status period.**
- **Employees with more than twenty (20) years of service are eligible to a sixteen (16) month surplus preferred status period.**

i. ~~Twelve (12) month surplus preferred status period in which to secure a reasonable job offer is time-limited.~~ Should a reasonable job offer not be made within ~~a~~ **the surplus preferred status** period ~~of twelve **(12)** months~~, the employee will be laid off in accordance with the ~~Canada Revenue Agency Act (~~CRA Act~~)~~. Employees who choose or are deemed to have chosen this option are surplus employees.

ii. At the request of the employee, this ~~twelve (12) month~~ surplus preferred status period shall be extended by the unused portion of the one hundred and twenty (120) day opting period referred to in 6.1.2 which remains once the employee has selected in writing option **6.4.1**(a).

iii. When a surplus employee who has chosen, or who is deemed to have chosen, **6.4.1** option (a) offers to resign before the end of the ~~twelve (12) month~~ surplus preferred status period, the Commissioner may authorize a lump-sum payment equal to the surplus employee's regular pay for the balance of the surplus period, up to a maximum of six (6) months. The amount of the lump sum payment for the pay in lieu cannot exceed the maximum of that which the employee would have received had they chosen **6.4.1** option (b), the Transition Support Measure.

~~iii~~**iv**. The CRA will make every reasonable effort to market a surplus employee in the CRA within the employee's surplus period within their preferred area of mobility. The CRA will also make every reasonable effort to market a surplus employee in the public service (Schedule I, IV, and V of the Financial Administration Act) within the employee's headquarters as defined in the CRA Travel Policy.

or

b. Transition Support Measure (TSM) is a cash payment, based on the employee's years of service (see Annex B) made to an opting employee. The TSM shall be paid in one (1) or two (2) lump-sum amounts, at the employee's request, over a maximum two (2)-year period. Employees choosing this option must resign but will be considered to be laid-off for purposes of severance pay.

or

c. Education allowance is a ~~Transitional Support Measure~~ **TSM** (see option **6.4.1**(b) above) plus an amount of not more than seventeen thousand dollars ($17,000) for reimbursement of receipted expenses ~~of an opting employee~~ for tuition from a learning institution and costs of books and relevant equipment. Employees choosing option **6.4.1**(c) could either:

i. resign from the CRA but be considered to be laid-off for severance pay purposes on the date of their departure. The TSM shall be paid in one (1) or two (2) lump-sum amounts, at the employee's request, over a maximum two (2)-year period;

or

ii. delay their departure date and go on leave without pay for a maximum period of two (2) years, while attending the learning institution. The TSM shall be paid in one (1) or two (2) lump-sum amounts over a maximum two (2)-year period. During this period, employees could continue to be public service benefit plan members and contribute both Employer and employee share to the benefits plans and the Public Service Superannuation Plan. At the end of the two (2) year leave without pay period, unless the employee has found alternate employment in the CRA, the employee will be laid off in accordance with the **CRA Act** ~~Canada Revenue Agency Act.~~

6.4.2 Management will establish the departure date of opting employees who choose option **6.4.1**(b) or option **6.4.1**(c) above.

6.4.3 The TSM, pay in lieu of unfulfilled surplus period and the Education Allowance cannot be combined with any other payment under the ~~Work Force~~ **Workforce** Adjustment Appendix.

6.4.4 In the cases of pay in lieu of unfulfilled surplus period, option **6.4.1**(b) and option **6.4.1**(c)(i), the employee will not be granted preferred status for reappointment upon acceptance of their resignation.

6.4.5 Employees choosing option **6.4.1**(c)(ii) who have not provided the CRA with a proof of registration from a learning institution twelve (12) months after starting their leave without pay period will be deemed to have resigned from the CRA, and be considered to be laid-off for purposes of severance pay.

6.4.6 All opting employees will be entitled to up to one thousand **two hundred** dollars ($~~1,000~~ **1,200**) for counselling services in respect of their potential re-employment or retirement. Such counselling services may include financial and job placement counselling services.

6.4.7 ~~An opting employee~~ **A person** who has received pay in lieu of unfulfilled surplus period, a TSM or an Education Allowance and is ~~re-~~appointed to the CRA shall reimburse the Receiver General for Canada by an amount corresponding to the period from the effective date of such

~~re-~~appointment or hiring, to the end of the original period for which the TSM or Education Allowance was paid.

6.4.8 Notwithstanding section 6.4.7, ~~an opting employee~~ **a person** who has received an Education Allowance will not be required to reimburse tuition expenses, costs of books and relevant equipment, for which they cannot get a refund.

6.4.9 The Commissioner shall ensure that pay in lieu of unfulfilled surplus period is only authorized where the employee's work can be discontinued on the resignation date and no additional costs will be incurred in having the work done in any other way during that period.

6.4.10 If a surplus employee who has chosen, or is deemed to have chosen, option **6.4.1**(a) refuses a reasonable job offer at any time during the ~~twelve (12) month~~ surplus preferred status period, the employee is ineligible for pay in lieu of unfulfilled surplus period.

6.4.11 Approval of pay in lieu of unfulfilled surplus period is at the discretion of management, but shall not be unreasonably denied.

6.5 Retention payment

6.5.1 There are three (3) situations in which an employee may be eligible to receive a retention payment. These are total facility closures, relocation of work units and alternative delivery initiatives.

6.5.2 All employees accepting retention payments will not be granted a preferred status for reappointment in the CRA.

6.5.3 An individual who has received a retention payment and, as applicable, is either reappointed to the CRA, or is hired by the new employer within the six (6) months immediately following their resignation, shall reimburse the Receiver General for Canada by an amount corresponding to the period from the effective date of such re-appointment or hiring, to the end of the original period for which the lump sum was paid.

6.5.4 The provisions of 6.5.5 shall apply in total facility closures where CRA jobs are to cease, and:

a. such jobs are in remote areas of the country, or

b. retraining and relocation costs are prohibitive, or

c. prospects of reasonable alternative local employment (whether within or outside the CRA) are poor.

6.5.5 Subject to 6.5.6**4**, the Commissioner shall pay to each employee who is asked to remain until closure of the work unit and offers a resignation from the CRA to take effect on that closure date, a sum equivalent to six (6) months' pay payable upon the day on which the CRA operation ceases, provided the employee has not separated prematurely.

6.5.6 The provisions of 6.5.7 shall apply in relocation of work units where CRA work units:

a. are being relocated, and

b. when the Commissioner of the CRA decides that, in comparison to other options, it is preferable that certain employees be encouraged to stay in their jobs until the day of workplace relocation, and

c. where the employee has opted not to relocate with the function.

6.5.7 Subject to 6.5.6, the Commissioner shall pay to each employee who is asked to remain until the relocation of the work unit and offers a resignation from the CRA to take effect on the relocation date, a sum equivalent to six (6) months' pay payable upon the day on which the CRA operation relocates, provided the employee has not separated prematurely.

6.5.8 The provisions of 6.5.9 shall apply in alternative delivery initiatives:

a. where the CRA work units are affected by alternative delivery initiatives;

b. when the Commissioner of the CRA decides that, compared to other options, it is preferable that certain employees be encouraged to stay in their jobs until the day of the transfer to the new employer; and

c. where the employee has not received a job offer from the new employer or has received an offer and did not accept it.

6.5.9 Subject to 6.5.8, the Commissioner shall pay to each employee who is asked to remain until the transfer date and who offers a resignation from the CRA to take effect on the transfer date, a sum equivalent to six (6) months' pay payable upon the transfer date, provided the employee has not separated prematurely.

Part VII – Special provisions regarding alternative delivery initiatives

Preamble

The administration of the provisions of this part will be guided by the following principles:

a. fair and reasonable treatment of employees;

b. value for money and affordability; and

c. maximization of employment opportunities for employees.

The parties recognize:

a. the union's need to represent employees during the transition process;

b. the employer's need for greater flexibility in organizing the CRA.

7.1 Definitions

For the purposes of this part, an alternative delivery initiative is the transfer of any work, undertaking or business of the CRA to any employer that is outside the CRA.

For the purposes of this part, a reasonable job offer is an offer of employment received from a new employer in the case of a Type 1 or Type 2 transitional employment arrangement, as determined in accordance with section 7.2.2.

For the purposes of this part, a termination of employment is the termination of employment referred to in paragraph 51(1)(g) of the ~~Canada Revenue Agency Act (~~CRA Act~~)~~.

7.2 General

The CRA will, as soon as possible after the decision is made to proceed with an Alternative Service Delivery (ASD) initiative, and if possible, not less than one hundred and eighty (180) days prior to the date of transfer, provide notice to the PSAC component(s) of its intention.

The notice to the PSAC component(s) will include:

a. the program being considered for ASD;

b. the reason for the ASD; and

c. the type of approach anticipated for the initiative (e.g. transfer to province, commercialization).

A joint WFA-ASD committee will be created for ASD initiatives and will have equal representation from the CRA and the PSAC component(s). By mutual agreement the committee may include other participants. The joint WFA-ASD committee will define the rules of conduct of the committee.

In cases of ASD initiatives, the parties will establish a joint WFA-ASD committee to conduct meaningful consultation on the human resources issues related to the ASD initiative in order to provide information to the employee which will assist the employee in deciding on whether or not to accept the job offer.

1. Commercialization

In cases of commercialization where tendering will be part of the process, the members of the joint WFA-ASD committee shall make every reasonable effort to come to an agreement on the criteria related to human resources issues (e.g. terms and conditions of employment, pension and health care benefits, the take-up number of employees) to be used in the request for proposal (RFP) process. The committee will respect the contracting rules of the federal government.

2. Creation of a new Agency

In cases of the creation of new agencies, the members of the joint WFA-ASD committee shall make every reasonable effort to agree on common recommendations related to human resources issues (e.g. terms and conditions of employment, pension, and health care benefits) that should be available at the date of transfer.

3. Transfer to existing Employers

In all other ASD initiatives where an employer-employee relationship already exists the parties will hold meaningful consultations to clarify the terms and conditions that will apply upon transfer.

In the cases of commercialisation and creation of new agencies consultation opportunities will be given to the PSAC **Ce**omponent; however, in the event that agreements are not possible, the CRA may still proceed with the transfer.

7.2.1 The provisions of this Part apply only in the case of alternative delivery initiatives and are in exception to other provisions of this Appendix. Employees who are affected by alternative delivery initiatives and who receive job offers from the new employer shall be treated in

accordance with the provisions of this part and, only where specifically indicated will other provisions of this Appendix apply to them.

7.2.2 There are three types of transitional employment arrangements resulting from alternative delivery initiatives:

a. Type 1 (Full Continuity)

Type 1 arrangements meet all of the following criteria:

i. legislated successor rights apply; specific conditions for successor rights applications will be determined by the labour legislation governing the new employer;

ii. recognition of continuous employment in the public service, as defined in the Directive on Terms and Conditions of Employment, for purposes of determining the employee's entitlements under the collective agreement continued due to the application of successor rights;

iii. pension arrangements according to the Statement of Pension Principles set out in Annex A, or, in cases where the test of reasonableness set out in that Statement is not met, payment of a lump-sum to employees pursuant to section 7.7.3;

iv. transitional employment guarantee: a two (2) year minimum employment guarantee with the new employer;

v. coverage in each of the following core benefits: health benefits, long term disability (LTD) insurance and dental plan;

vi. short-term disability bridging: recognition of the employee's earned but unused sick leave credits up to maximum of the new employer's LTD waiting period.

b. Type 2 (Substantial Continuity)

Type 2 arrangements meet all of the following criteria:

i. average new hourly salary offered by the new employer (= rate of pay + equal pay adjustments + supervisory differential) for the group moving is eighty-five percent (85%) or greater of the group's current CRA hourly remuneration (= pay + equal pay adjustments + supervisory differential), when the hours of work are the same;

ii. the average annual salary of the new employer (= rate of pay + equal pay adjustments + supervisory differential) for the group moving is eighty-five percent (85%) or greater of CRA annual remuneration (= pay + equal pay adjustments + supervisory differential), when the hours of work are different;

iii. pension arrangements according to the Statement of Pension Principles as set out in Annex A, or in cases where the test of reasonableness set out in that Statement is not met, payment of a lump-sum to employees pursuant to section 7.7.3;

iv. transitional employment guarantee: employment tenure equivalent to that of the permanent work force in receiving organizations or a two (2) year minimum employment guarantee;

v. coverage in each area of the following core benefits: health benefits, LTD and dental plan;

vi. short-term disability arrangement.

c. Type 3 (Lesser Continuity)

A Type 3 arrangement is any alternative delivery initiative that does not meet the criteria applying in Type 1 and 2 transitional employment arrangements.

7.2.3 For Type 1 and Type 2 transitional employment arrangements, the offer of employment from the new employer will be deemed to constitute a reasonable job offer for purposes of this part.

7.2.4 For Type 3 transitional employment arrangements, an offer of employment from the new employer will not be deemed to constitute a reasonable job offer for purposes of this part.

7.3 Responsibilities

7.3.1 The Commissioner will be responsible for deciding, after considering the criteria set out above, which of the Types applies in the case of particular alternative delivery initiatives.

7.3.2 Employees directly affected by alternative delivery initiatives are responsible for seriously considering job offers made by new employers and advising the CRA of their decision within the allowed period.

7.4 Notice of alternative delivery initiatives

7.4.1 Where alternative delivery initiatives are being undertaken, the CRA shall provide written notice to all employees offered employment by the new employer, giving them the opportunity to choose whether they wish to accept the offer.

7.4.2 Following written notification, employees must indicate within a period of sixty (60) days their intention to accept the employment offer, except in the case of Type 3 arrangements, where the CRA may specify a period shorter than sixty (60) days, but not less than thirty (30) days.

7.5 Job offers from new employers

7.5.1 Employees subject to this Appendix (see Application) and who do not accept the reasonable job offer from the new employer in the case of Type 1 or 2 transitional employment arrangements will be given four (4) months' notice of termination of employment and their employment will be terminated at the end of that period or on a mutually agreed upon date before the end of the four (4) month notice period. Where the employee was, at the satisfaction of the CRA, unaware of the offer or incapable of indicating an acceptance of the offer, the employee deemed to have accepted the offer before the date on which the offer is to be accepted.

7.5.2 The Commissioner may extend the notice of termination period for operational reasons, but no such extended period may end later than the date of the transfer to the new employer.

7.5.3 Employees who do not accept a job offer from the new employer in the case of Type 3 transitional employment arrangements may be declared opting or surplus by the Commissioner in accordance with the provisions of the other parts of this Appendix. For greater certainty, those who are declared surplus will be subject to the provisions of the CRA Staffing Program for appointment within the CRA.

7.5.4 Employees who accept a job offer from the new employer in the case of any alternative delivery initiative will have their employment terminated on the date on which the transfer becomes effective, or on another date that may be designated by the CRA for operational reasons provided that this does not create a break in continuous service between the CRA and the new employer.

7.6 Application of other provisions of the appendix

7.6.1 For greater certainty, the provisions of Part II, Official Notification, and section 6.5, Retention Payment, will apply in the case of an employee who refuses an offer of employment in the case of a Type 1 or 2 transitional employment arrangement. A payment under section 6.5 may not be combined with a payment under the other section.

7.7 Lump-sum payments and salary top-up allowances

7.7.1 Employees who are subject to this Appendix (see Application) and who accept the offer of employment from the new employer in the case of Type 2 transitional employment arrangements will receive a sum equivalent to three (3) months' pay, payable upon the day on which the CRA work or function is transferred to the new employer. The CRA will also pay these employees an eighteen (18) month salary top-up allowance equivalent to the difference between the remuneration applicable to their CRA position and the salary applicable to their position with the new employer. This allowance will be paid as a lump-sum, payable on the day on which the CRA work or function is transferred to the new employer.

7.7.2 In the case of employees who accept an offer of employment from the new employer in the case of a Type 2 arrangement whose new hourly or annual salary falls below eighty percent (80%) of their former CRA hourly or annual remuneration, the CRA will pay an additional six (6) months of salary top-up allowance for a total of twenty four (24) months under this section and section 7.7.1. The salary top-up allowance equivalent to the difference between the remuneration applicable to their CRA position and the salary applicable to their position with the new employer will be paid as a lump-sum payable on the day on which the CRA work or function is transferred to the new employer.

7.7.3 Employees who accept the reasonable job offer from the successor employer in the case of a Type 1 or Type 2 transitional employment arrangement where the test of reasonableness referred to in the Statement of Pension Principles set out in Annex A is not met, that is, where the actuarial value (cost) of the new employer's pension arrangements are less than six decimal five percent (6.5%) of pensionable payroll (excluding the employer's costs related to the administration of the plan) will receive a sum equivalent to three (3) months pay, payable on the day on which the CRA work or function is transferred to the new employer.

7.7.4 Employees who accept an offer of employment from the new employer in the case of Type 3 transitional employment arrangements will receive a sum equivalent to six (6) months pay payable on the day on which the CRA work or function is transferred to the new employer. The CRA will also pay these employees a twelve (12) month salary top-up allowance equivalent to the difference between the remuneration applicable to their CRA position and the salary applicable to their position with the new employer. The allowance will be paid as a lump-sum, payable on the day on which the CRA work or function is transferred to the new employer. The total of the lump-sum payment and the salary top-up allowance provided under this section will not exceed an amount equivalent to one (1) year's pay.

7.7.5 For the purposes of 7.7.1, 7.7.2 and 7.7.4, the term "remuneration" includes and is limited to salary plus equal pay adjustments, if any, and supervisory differential, if any.

7.8 Reimbursement

7.8.1 An individual who receives a lump-sum payment and salary top-up allowance pursuant to subsection 7.7.1, 7.7.2, 7.7.3 or 7.7.4 and who is reappointed to the CRA at any point during the period covered by the total of the lump-sum payment and salary top-up allowance, if any, shall reimburse the Receiver General for Canada by an amount corresponding to the period from the effective date of re-appointment to the end of the original period covered by the total of the lump-sum payment and salary top-up allowance, if any.

7.8.2 An individual who receives a lump-sum payment pursuant to subsection 7.6.1 and, as applicable, is either reappointed to the CRA or hired by the new employer at any point covered by the lump-sum payment, shall reimburse the Receiver General for Canada by an amount corresponding to the period from the effective date of the reappointment or hiring to the end of the original period covered by the lump-sum payment.

7.9 Vacation leave credits and severance pay

7.9.1 Notwithstanding the provisions of this Collective Agreement concerning vacation leave, an employee who accepts a job offer pursuant to this part may choose not to be paid for earned but unused vacation leave credits, provided that the new employer will accept these credits.

7.9.2 Notwithstanding the provisions of this Collective Agreement concerning severance pay, an employee who accepts a reasonable job offer pursuant to this part will not be paid severance pay where successor rights apply and/or, in the case of a Type 2 transitional employment arrangement, when the new employer recognizes the employee's years of continuous employment in the public service for severance pay purposes and provides severance pay entitlements similar to the employee's severance pay entitlements at the time of the transfer.

7.9.3 Where:

the conditions set out in 7.9.2 are not met,

the severance provisions of the collective agreement are extracted from the collective agreement prior to the date of transfer to another non-federal public sector employer,

the employment of an employee is terminated pursuant to the terms of section 7.5.1, or

the employment of an employee who accepts a job offer from the new employer in a Type 3 transitional employment arrangement is terminated on the transfer of the function to the new employer

the employee shall be deemed, for purposes of severance pay, to be involuntarily laid off on the day on which employment in the CRA terminates.

Annex A – Statement of pension principles

1. The new employer will have in place, or ~~Her~~**His** Majesty in right of Canada will require the new employer to put in place, reasonable pension arrangements for transferring employees. The test of "reasonableness" will be that the actuarial value (cost) of the new employer pension arrangements will be at least six decimal five percent (6.5%) of pensionable payroll, which in the case of defined-benefit pension plans will be as determined by the Assessment Methodology developed by Towers Perrin for the Treasury Board, dated October 7, 1997. This Assessment Methodology will apply for the duration of this Agreement. Where there is no reasonable pension arrangement in place on the transfer date or no written undertaking by the new employer to put such reasonable pension arrangement in place effective on the transfer date, subject to the approval of Parliament and a written undertaking by the new employer to pay the employer costs, Public Service Superannuation Act (PSSA) coverage could be provided during a transitional period of up to a year.
2. Benefits in respect of service accrued to the point of transfer are to be fully protected.
3. ~~Her~~**His** Majesty in right of Canada will seek portability arrangements between the Public Service Superannuation Plan and the pension plan of the new employer where a portability arrangement does not yet exist. Furthermore, Her Majesty in right of Canada will seek authority to permit employees the option of counting their service with the new employer for vesting and benefit thresholds under the PSSA.

NEW - APPENDIX G

Memorandum of Understanding between the Canada Revenue Agency (CRA) and the Public Service Alliance of Canada – Union of Taxation Employees (PSAC-UTE) with respect to the Contact Centre Agent Assessment Tool

In response to concerns related to the use of the Contact Centre Agent Assessment Tool (CCAAT) in the CRA contact centres, raised by the Bargaining Agent during the last round of bargaining, the parties agree to the conditions outlined in this Memorandum of Understanding (MOU).

Accordingly, the parties agree that:

a. **the CRA will replace the CCAAT within eighteen (18) months from the date of ratification of this agreement;**

b. **consultations between the CRA and the Alliance with respect to the replacement for the CCAAT will begin within sixty (60) days of the ratification of the tentative agreement.**

It is also agreed that time spent by the members of the committee shall be considered time worked. All other costs will be the responsibility of each party.

This Memorandum of Understanding will expire when the replacement for the CCAAT has been fully implemented.

The parties agree to continue the practice of working collaboratively to address concerns with respect to the replacement of the CCAAT through the Contact Centre Committee.

APPENDIX H

Memorandum of understanding between the Canada Revenue Agency (CRA) and the Public Service Alliance of Canada – Union of Taxation Employees (PSAC-UTE) with respect to scheduling hours of work in call centres **and contact centres**.

In response to concerns related to the scheduling of extended hours of work in the CRA call centres **and contact centres**, raised by the Union during the last round of bargaining, the parties agree to the conditions outlined in this Memorandum of Understanding (MOU).

During individual tax filing season*, call centre **and contact center** service hours may be extended in order to offer longer hours of service to Canadians. Such extension of call centre **and contact centre** service hours must be consistent with clauses 25.11 and 25.12 of the parties' Agreement. When extended hours of work become available for call centre **and contact centre** employees for the upcoming tax filing season, the Employer, prior to establishing a schedule consistent with paragraph 25.12 b) of the collective agreement will:

a. Establish the qualifications required (e.g. skills, knowledge and experience, group and level) for the work to be performed. These qualifications will be used to select employees for assignment of these extended hours of work;
b. The Employer will then canvass readily available permanent employees qualified per a) above, from the call centre **and contact centre** workforce, for volunteers to work these extended hours.
c. Should more employees who meet the established qualifications volunteer to work these extended hours than are required to meet operational requirements, the Employer will assign these hours on an equitable basis among the readily available and qualified volunteers.

For further clarification, individual tax filing season generally runs from mid to late-February and ends on April 30th, unless otherwise specified by the Employer, followed by consultation with the Alliance.

APPENDIX E

MEMORANDUM OF UNDERSTANDING BETWEEN THE CANADA REVENUE AGENCY (CRA) AND

THE PUBLIC SERVICE ALLIANCE OF CANADA – UNION OF TAXATION EMPLOYEES (PSAC-UTE) WITH RESPECT TO IMPLEMENTATION OF THE COLLECTIVE AGREEMENT

1. The effective dates for economic increases will be specified in the collective agreement. Other provisions of the collective agreement will be effective as follows:

a) All components of the agreement unrelated to pay administration will come into force on signature of this agreement unless otherwise expressly stipulated.

b) Changes to existing and new compensation elements such as premiums, allowances, insurance premiums and coverage and changes to overtime rates will become effective within one hundred and eighty (180) days after signature of agreement, on the date at which prospective elements of compensation increases will be implemented under 2.a).

c) Payment of premiums, allowances, insurance premiums and coverage and overtime rates in the collective agreement will continue to be paid as per the previous provisions until changes come into force as stipulated in 1.b).

2. The collective agreement will be implemented over the following time frames:

a) The prospective elements of compensation increases (such as prospective salary rate changes and other compensation elements such as premiums, allowances, changes to overtime rates) will be implemented within one hundred and eighty (180) days after signature of this agreement where there is no need for manual intervention.

b) Retroactive amounts payable to employees will be implemented within one hundred and eighty (180) days after signature of this agreement where there is no need for manual intervention.

c) Prospective compensation increases and retroactive amounts that require manual processing will be implemented within four hundred and sixty (460) days after signature of this agreement.

3. Employee recourse

a) Employees in the bargaining unit for whom this collective agreement is not fully implemented within one hundred and eighty (180) days after signature of this collective agreement will be entitled to a lump sum of two hundred dollars ($200) non-pensionable amount when the outstanding amount owed after one hundred and eighty-one (181) days is greater than five hundred dollars ($500). This amount will be included in their final retroactive payment.

b) Employees will be provided a detailed breakdown of the retroactive payments received and may request that the compensation services of their department

or the Public Service Pay Centre verify the calculation of their retroactive payments, where they believe these amounts are incorrect. The Employer will consult with the Alliance regarding the format of the detailed breakdown.

c) In such a circumstance, for employees in organizations serviced by the Public Service Pay Centre, they must first complete a Phoenix feedback form indicating what period they believe is missing from their pay. For employees in organizations not serviced by the Public Service Pay Centre, employees shall contact the compensation services of their department.

MEMORANDUM OF AGREEMENT

MEMORANDUM OF AGREEMENT IN RESPECT OF CLARIFICATION OF GEOGRAPHICAL LOCATION ACCORDING TO CLAUSE 10.01

Given the Employer's obligation to provide "geographic location" under clause 10.01, the Employer agrees to provide the union with the information below.

I. Designated workplace (DW) address of the employee (i.e. street address, city and province of that CRA office) as defined in the Workplace Management – Glossary of Definitions.

II. Reporting location address of the employee (i.e. street address, city and province of that CRA office)

The Employer will have the above information added to the quarterly reports provided to the PSAC-UTE as soon as practicable.

Note: For the purposes of this MOA:

The DW is:

- **determined by the Employer and is the CRA business address from which the duties of a position number/work unit are ordinarily performed on an ongoing basis, regardless of the physical location of the current position holders**
- **for many employees, the CRA business address where they physically report for regular/routine on-site presence**
- **for geographically dispersed work units, generally the CRA business address where the work unit would gather together to attend in-person meetings, training, etc.**

An Alternate Designated Workplace (ADW) is:

alternate CRA business address that an employee is approved to work remotely from (or to attend for on-site IT support, etc. in 100% telework situations)

- **determined by the Employer, for business reasons, or in exceptional circumstances, at an employee's request**

If approved by management, the ADW takes on the function of the designated workplace for the employee, becoming the location by which administrative determinations are based (provincial worker's compensation, travel, workforce adjustment exercises, and source deductions) and the location where the employee physically reports for regular/ routine on-site presence.

MEMORANDUM OF UNDERSTANDING

MEMORANDUM OF UNDERSTANDING BETWEEN THE CANADA REVENUE AGENCY AND THE PUBLIC SERVICE ALLIANCE OF CANADA – UNION OF TAXATION EMPLOYEES WITH RESPECT TO EMPLOYMENT EQUITY, DIVERSITY AND INCLUSION TRAINING AND INFORMAL CONFLICT MANAGEMENT SYSTEMS

The parties recognize the importance of a public service culture that fosters employment equity, diversity and inclusion (EEDI); one where all public service employees have a sense of belonging, and where difference is embraced as a source of strength.

The parties also recognize the importance of an inclusive informal conflict resolution experience where employees feel supported, heard and respected.

1. The parties acknowledge that the Treasury Board of Canada and the Public Service Alliance of Canada have entered into a Memorandum of Understanding with respect to a joint review on employment equity, diversity and inclusion (EEDI) training and informal conflict management systems, whereby they commit to establish a Joint Committee to review existing training courses related to EEDI which are currently available to employees in the Core Public Administration.

2. The Canada Revenue Agency (CRA) will review recommendations of the above-noted Joint Committee. The recommendations will be shared with the CRA's National Employment Equity and Diversity Committee and National Well-being Advisory Committee for any potential application within its organization. The CRA will encourage the integration of best practices.

MEMORANDUM OF UNDERSTANDING

MEMORANDUM OF UNDERSTANDING (MOU) BETWEEN THE CANADA REVENUE AGENCY AND THE PUBLIC SERVICE ALLIANCE OF CANADA – UNION OF TAXATION EMPLOYEES WITH RESPECT TO MATERNITY AND PARENTAL LEAVE WITHOUT PAY

This memorandum of understanding (MOU) is to give effect to the agreement reached between the Canada Revenue Agency (CRA) and the Public Service Alliance of Canada – Union of Taxation Employees (PSAC-UTE) regarding the review of language under the maternity leave without pay (article 38) and parental leave without pay (articles 40) in the collective agreement.

The parties commit to participate in the exercise agreed between the PSAC and the Treasury Board of Canada (TBS) in April 2023 in relation to the review of the maternity leave without pay and parental leave without pay provisions of the collective agreement, to identify opportunities to simplify the language. The parties also commit to participate in the exercise of comparing the interactions between the collective agreement and the Employment Insurance Program and Québec Parental Insurance Plan.

The parties agree that the opportunities identified throughout this exercise will not result in changes in application, scope or value of article 38 or article 40 of the collective agreement.

This MOU expires on the expiry date of this collective agreement.

LETTER OF AGREEMENT

SENIORITY

The parties agree to sign a Letter of Agreement with Respect to Seniority in the context of Workforce Adjustment Situations

The following letter of agreement does not form part of the collective agreement.

Letter of Agreement Between the Canada Revenue Agency and Public Service Alliance of Canada – Union of Taxation Employees (PSAC-UTE) with Respect to Seniority in the context of Workforce Adjustment Situations

1. The parties acknowledge that the Treasury Board of Canada and the Public Service Alliance of Canada have entered into a Letter of Agreement with respect to Seniority in the context of Workforce Adjustment Situations. As per that agreement, the parties agreed to submit a proposal to the Public Service Commission of Canada and to make recommendations that it considers and studies the possibility of including seniority in workforce adjustment situations where reasonable job offers can be made to some but not all surplus employees in a given work location

2. Should the above result in amendments of the *Public Service Employment Regulations*, the Employer agrees to engage in meaningful consultation with the Alliance regarding the integration of such amendments into the appropriate CRA Corporate Policy Instruments.

This Letter of Agreement expires on October 31, 2025.

LETTER OF AGREEMENT

VIRTUAL WORK ARRANGEMENTS

The parties agree to sign a Letter of Agreement with respect to Virtual Work Arrangements that will not form part of the collective agreement.

Letter of Agreement Between the Canada Revenue Agency (CRA) and the Public Service Alliance of Canada – Union of Taxation Employees (PSAC-UTE) with Respect to the Directive on Virtual Work Arrangements

In keeping with the Employer's Directive on Virtual Work Arrangements, this letter of agreement is to confirm the parties' shared understanding on virtual work arrangements: work performed by an employee from an alternate location other than a CRA designated worksite.

The parties acknowledge that:

1. Virtual work arrangements can be initiated by the employee, are voluntary and require the mutual agreement of the employee and the Commissioner of the CRA or the delegated authority in accordance with the Delegation of Human Resources (HR) Authorities.

2. Virtual work arrangements are subject to regular review (at least annually) and may be
terminated by either party at any time with reasonable notice.

3. A virtual work arrangement is not a right or an entitlement of the employee unless agreed upon in connection with the duty to accommodate.

4. Rights, obligations and responsibilities of the parties will be agreed upon in advance of
any virtual work arrangement coming into effect. Any arrangement may be modified with the mutual agreement of the parties.

5. Employee requests for virtual work agreements will be considered on a case-by-case basis and in consideration of operational requirements and other relevant factors. If a request is denied, the employee will be provided with reasons in writing for the denial.

CRA Panel on Virtual Work Agreements

The Letter of Agreement provides for the creation of a panel to address the employee's dissatisfaction with a decision resulting from the application of the Employer's Directive on Virtual Work Arrangements and the CRA's Rollout of on-site presence, which may be amended from time to time.

The parties recognize:

- That this letter of agreement does not negate any grievance rights as outlined in the *Federal Public Sector Labour Relations Act* and relevant regulations.
- The importance of a consistent application of the Employer's Directive on Virtual Work Arrangements which accounts for the CRA's realities and operations.

- The creation of such a panel to address matters related to virtual work arrangements support informal discussions and satisfactory resolution of such matters.

Based on the above recognition, the parties agree that:

- The CRA and the PSAC-UTE will develop terms of reference for the creation of a panel to address dissatisfaction with a decision resulting from the application of the Employer's Directive on Virtual Work Arrangements and the CRA's Rollout of on-site presence.
- These terms of reference will incorporate the following principles:
    - The creation of a panel with equal representation from the CRA and the PSAC-UTE that will review decisions resulting from the application of the Employer's Directive on Virtual Work Arrangements and the CRA's Rollout of on-site presence.
    - If no settlement has been reached prior to the final step of the grievance procedure Prescribed in the collective agreement, the employee may refer the grievance to the panel established for this purpose, at which point the grievance will be held in abeyance pending the completion of the review by the panel.
    - The panel will review the submissions presented by the parties and submit a recommendation to the Assistant Commissioner of the Human Resources Branch in accordance with the Delegation of Human Resources (HR) Authorities for decision making as part of the final level in the grievance procedure.
    - This process will proceed on a trial basis for the duration of this letter of agreement.

<u>Joint Consultation Forum on the CRA's Directive on Virtual Work Arrangements</u>

The CRA also commits to establishing a Joint Consultation Committee for the review of the CRA's Directive on Virtual Work Arrangements.
The Joint Consultation Committee will:

- Be co-chaired by the CRA and the PSAC-UTE who will guide the work of the Joint Committee.
- Be comprised of an equal number of representatives of the CRA and PSAC-UTE.
- Subject to the co-chairs' pre-approval, subject-matter experts (SME) may be resourced by the CRA and invited to contribute to the discussions, as required.
- Will meet within ninety (90) days of the signing of the collective agreement and will endeavour to complete this consultation process within one (1) year from the initial Committee meeting.

<u>Information</u>

- In addition to the above, the Employer, subject to the *Access to Information Act and Privacy Act,* will endeavour to share information and consult regularly with the PSAC-UTE on opportunities and challenges related to virtual work arrangements including data collected related to the above CRA panel on virtual work arrangements, where available.

This letter of agreement expires on October 31, 2025.