Agreement between the Canada Revenue Agency and the Public Service Alliance of Canada

Expiry date: October 31, 2025

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Note:

Articles preceded by two asterisks have been the object of changes from the previous collective agreement.

In some cases, the only change is the renumbering of the article.

Part I – General provisions

Article 1 – Purpose and scope of agreement

1.01 The purpose of this Agreement is to maintain harmonious and mutually beneficial relationships between the Employer, the Alliance, and the employees and to set forth herein certain terms and conditions of employment for all employees of the Employer described in the certificates issued by the Public Service Staff Relations Board on December 12, 2001, for the Program Delivery and Administrative Services group.

1.02 The parties to this Agreement share a desire to improve the quality of the public service of Canada and to promote the well-being and increased efficiency of its employees to the end that the people of Canada will be well and efficiently served. Accordingly, they are determined to establish, within the framework provided by law, an effective working relationship at all levels of the public service in which members of the bargaining units are employed.

**Article 2 – Interpretation and definitions

2.01 For the purpose of this Agreement:

"Alliance"

means the Public Service Alliance of Canada (Alliance)

"allowance"

means compensation payable for the performance of special or additional duties (indemnité)

"bargaining unit"

means the employees of the Employer in the Program Delivery and Administrative Services group described in Article 1 (unité de négociation)

**"common-law partner"

means a person cohabiting in a conjugal relationship with an employeefor a continuous period of at least one (1) year (conjoint de fait)

"compensatory leave"

means leave with pay in lieu of cash payment for overtime, travelling time compensated at overtime rate, call-back and reporting pay. The duration of such leave will be equal to the time compensated or the minimum time entitlement multiplied by the applicable overtime rate. The rate of pay to which an employee is entitled during such leave shall be based on the employee's hourly rate of pay as calculated from the classification prescribed in the employee's certificate of appointment on the day immediately prior to the day on which leave is taken (congé compensateur)

"continuous employment"

has the same meaning as specified in the Employer's Directive on Terms and Conditions of Employment on the date of signing of this Agreement (emploi continu)

"daily rate of pay"

means an employee's weekly rate of pay divided by five (5) (taux de rémunération journalier)

"day of rest"

in relation to a full-time employee, means a day other than a holiday on which that employee is not ordinarily required to perform the duties of their position other than by reason of the employee being on leave or absent from duty without permission (jour de repos)

"double time"

means two (2) times the employee's hourly rate of pay (tarif double)

"employee"

means a person so defined in the Federal Public Sector Labour Relations Act and who is a member of the bargaining unit specified in Article 1 (employé)

"Employer"

means Her Majesty in right of Canada as represented by the Canada Revenue Agency, and includes any person authorized to

exercise the authority of the CRA (Employeur)

"excluded provision"

means a provision of this Agreement which may have no application at all to certain employees within a bargaining unit for which there are no alternate provisions (disposition exclue)

****"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)

"headquarters area"

has the same meaning as given to the expression in the Employer's Travel Policy (zone d'affectation)

"holiday"

(jour férié) means:

i. the twenty-four (24) hour period commencing at 00:01 hours of a day designated as a paid holiday in this Agreement,
ii. however, for the purpose of administration of a shift that does not commence and end on the same day, such shift shall be deemed to have been entirely worked:
    A. on the day it commenced where half (1/2) or more of the hours worked fall on that day, or
    B. on the day it terminates where more than half (1/2) of the hours worked fall on that day,

"hourly rate of pay"

means a full-time employee's weekly rate of pay divided by thirty-seven decimal five (37.5) (taux de rémunération horaire)

"lay-off"

means the termination of an employee's employment because of lack of work or because of the discontinuance of a function (mise en disponibilité)

"leave"

means authorized absence from duty by an employee during their regular or normal hours of work (congé)

"membership dues"

means the dues established pursuant to the constitution of the Alliance as the dues payable by its members as a consequence of their membership in the Alliance, and shall not include any initiation fee, insurance premium, or special levy (cotisations syndicales)

"overtime"

(heures supplémentaires) means:

i. in the case of a full-time employee, authorized work in excess of the employee's scheduled hours of work, or

ii. in the case of a part-time employee,

   A. all authorized hours worked in excess of seven decimal five (7.5) hours at straight-time per day;

   B. all authorized hours worked in excess of thirty-seven decimal five (37.5) hours at straight-time per week;

   but does not include time worked on a holiday, or

iii. in the case of a part-time employee whose normal scheduled hours of work are in excess of seven decimal five (7.5) hours

per day in accordance with the Variable Hours of Work provisions (clauses 25.24 to 25.27), all authorized hours worked in excess of those normal scheduled daily hours or all authorized hours worked in excess of an average of thirty-seven decimal five (37.5) hours at straight-time per week,

"pay"

means basic rate of pay as specified in Appendix "A" (rémunération)

"spouse"

will, when required, be interpreted to include "common-law partner" except, for the purposes of the Foreign Service Directives, the definition of "spouse" will remain as specified in Directive 2 of the Foreign Service Directives (épou-x-se)

"straight-time rate"

means the employee's hourly rate of pay (tarif normal)

"time and one-half"

means one and one-half (1 1/2) times the employee's hourly rate of pay (tarif et demi)

"time and three-quarters"

means one and three-quarters (1 3/4) times the employee's hourly rate of pay (tarif et trois-quarts)

"weekly rate of pay"

means an employee's annual rate of pay divided by 52.176 (taux de rémunération hebdomadaire)

2.02 Except as otherwise provided in this Agreement, expressions used in this Agreement:

a. if defined in the Federal Public Sector Labour Relations Act, have the same meaning as given to them in the Federal Public Sector Labour Relations Act; and
b. if defined in the Interpretation Act, but not defined in the Federal Public Sector Labour Relations Act, have the same meaning as given to them in the Interpretation Act.

Article 3 – Application

3.01 The provisions of this Agreement apply to the Alliance, employees, and the Employer.

3.02 Both the English and French texts of this Agreement shall be official.

3.03 In this Agreement, expressions referring to employees or the masculine or feminine gender, are meant for all employees, regardless of their gender.

Article 4 – State security

4.01 Nothing in this Agreement shall be construed to require the Employer to do or refrain from doing anything contrary to any instruction, direction, or regulations given or made by, or on behalf of the Government of Canada in the interest of the safety or security of Canada, or any state allied or associated with Canada.

Article 5 – Precedence of legislation and the collective agreement

5.01 In the event that any law passed by Parliament, applying to employees, renders null and void any provision of this Agreement, the remaining provisions shall remain in effect for the term of the agreement.

Article 6 – Managerial responsibilities

6.01 Except to the extent provided herein, this Agreement in no way restricts the authority of those charged with managerial responsibilities in the public service.

Article 7 – New business acquisitions

7.01 Where the Employer anticipates acquiring new business, which involves the absorption of new employees from another employer into the bargaining unit, the Employer will consult the Alliance in a timely manner. Such consultations shall be held in the strictest confidence.

7.02 The terms and conditions of employment for these new employees as a result of new business acquisitions shall be as follows:

a. Where this Collective Agreement refers to a period of service or employment to be worked in order for an employee to access a provision, and/or where the amount of an entitlement set out in a provision is dependent upon a period of service or employment, the period of service or employment with the employee's former employer shall qualify for the purpose of calculating the period of service or employment.
b. Any agreement entered into with the other employer shall provide for a carry-over of vacation leave and sick leave balances consistent with the provisions of the collective agreement.

7.03 Notwithstanding the provisions of clause 7.02, there shall be no pyramiding of payments covering the same period of time with the former employer. Where an employee receives payment(s) or another form of compensation from their former employer, they shall not receive any compensation from the CRA for a similar benefit or entitlement contained in this Collective Agreement (e.g. severance pay or workforce adjustment payments).

7.04 The rate of pay for the new employees shall be determined as being the nearest to, but not less than, the substantive rate of pay the new employee was earning in their substantive position immediately prior to the effective date of appointment, provided that such a rate is within the salary range of the CRA position.

7.05 New employees who accept positions at the CRA that have a lower maximum rate of pay than the rate of pay they were earning in their substantive positions with their former employer shall be compensated as follows:

a. The lesser of:
    i. their rate of pay established for their substantive position with their former employer that was in effect immediately prior to their date of appointment to the CRA, or
    ii. at a rate of pay that is no higher than one hundred and fifteen percent (115%) of the maximum rate of pay established for the group and level of the CRA position accepted by the employee.

In the event that employees will be compensated under paragraph 7.05(a), the Employer shall notify the Alliance in advance.

b. An employee who is being compensated under 7.05(a) above shall not receive economic increases to their salary, but shall receive a lump-sum payment equal to one hundred percent (100%) of the economic increase for the group and level of their substantive position in the CRA.
    i. The lump-sum payment shall be paid on a pro-rated basis for the period worked and shall not include periods of leave without pay. The lump-sum payment shall be paid to the employee as soon as possible one (1) year after the effective date of the economic increase, or as soon as possible following the date the employee vacated the position, if applicable.
    ii. The provisions of this clause cease to apply once the rate of pay established for the group and level of the substantive position of the employee at the CRA is equal to or greater than the rate of pay the employee is receiving, or five (5) years from their date of initial appointment to the CRA, whichever occurs first.

7.06 Any departure from the conditions set out in this Article must be mutually agreed to between the Employer and the Alliance.

Article 8 – Dental care plan

8.01 The CRA will continue to offer coverage to employees under the Dental Care Plan as contained in the agreement between the Treasury Board and the Public Service Alliance of Canada, as amended from time to time by the terms and conditions of the Dental Care Plan Agreement between the Public Service Alliance of Canada and the Treasury Board.

Part II – Union security and staff relations matters

Article 9 – Recognition

9.01 The Employer recognizes the Alliance as the exclusive bargaining agent for all employees of the Employer described in the certificates issued by the Public Service Staff Relations Board as outlined in clause 1.01.

**Article 10 – Information

10.01 The Employer agrees to supply the Alliance, each quarter, with a list of all employees in the bargaining unit. This list shall include the name, geographic location, and classification of each employee.

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10.02 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 11 – Check-off

11.01 Subject to the provisions of this Article, the Employer will, as a condition of employment, deduct an amount equal to the monthly membership dues from the monthly pay of all employees. Where an employee does not have sufficient earnings in respect of any month to permit deductions made under this Article, the Employer shall not be obligated to make such deduction from subsequent salary.

11.02 The Alliance shall inform the Employer in writing of the authorized monthly deduction to be checked off for each employee.

11.03 For the purpose of applying clause 11.01, deductions from pay for each employee in respect of each calendar month will start with the first full calendar month of employment to the extent that earnings are available.

11.04 An employee who satisfies the Alliance to the extent that they declare in an affidavit that they are a member of a religious organization whose doctrine prevents them as a matter of conscience from making financial contributions to an employee organization and that they will make contributions to a charitable organization registered pursuant to the *Income Tax Act*, equal to dues, shall not be subject to this Article, provided that the affidavit submitted by the employee is countersigned by an official representative of the religious organization involved.

11.05 No employee organization, as defined in section 2 of the Federal Public Sector Labour Relations Act, other than the Alliance, shall be permitted to have membership dues and/or other monies deducted by the Employer from the pay of employees.

11.06 The amounts deducted in accordance with clause 11.01 shall be remitted to the Comptroller of the Alliance by electronic payment within a reasonable period of time after deductions are made and shall be accompanied by particulars identifying each employee and the deductions made on the employee's behalf.

11.07 The Employer agrees to continue the past practice of making deductions for other purposes on the basis of the production of appropriate documentation.

11.08 The Alliance agrees to indemnify and save the Employer harmless against any claim or liability arising out of the application of this Article, except for any claim or liability arising out of an error committed by the Employer limited to the amount actually involved in the error.

**Article 12 – Use of employer 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.

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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 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 13 – Employee representatives

13.01 The Employer acknowledges the right of the Alliance to appoint or otherwise select employees as representatives.

13.02 The Alliance and the Employer shall endeavour in consultation to determine the jurisdiction of each representative, having regard to the plan of the organization, the number and distribution of employees at the work place, and the administrative structure implied by the grievance procedure. Where the parties are unable to agree in consultation, then any dispute shall be resolved by the grievance/adjudication procedure.

13.03 The Alliance shall notify the Employer in writing of the name and jurisdiction of its representatives identified pursuant to clause 13.02.

13.04

a. A representative shall obtain the permission of their immediate supervisor before leaving their work to investigate employee complaints of an urgent nature, to meet with local management for the purpose of dealing with grievances, and to attend meetings called by management. Such permission shall not be unreasonably withheld. Where practicable, the representative shall report back to their supervisor before resuming their normal duties.
b. Where practicable, when management requests the presence of an Alliance representative at a meeting, such request will be communicated to the employee's supervisor.
c. An employee shall not suffer any loss of pay when permitted to leave their work under paragraph (a).

13.05 The Alliance shall have the opportunity to have an employee representative introduced to new employees as part of the Employer's formal orientation programs, where they exist.

**Article 14 – Leave with or without pay for Alliance business

Complaints made to the Federal Public Sector Labour Relations and Employment Board (FPSLREB) pursuant to Section 190(1) of the Federal Public Sector Labour Relations Act (FPSLRA)

14.01 When operational requirements permit, in cases of complaints made to the FPSLREB pursuant to section 190(1) of the FPSLRA alleging a breach of sections 157, 186(1)(a), 186(1)(b), 186(2), 187, 188(a) or 189(1) of the FPSLRA, the Employer will grant leave with pay:

a. to an employee who makes a complaint on their own behalf, before the FPSLREB, and
b. to an employee who acts on behalf of an employee making a complaint, or who acts on behalf of the Alliance making a complaint.

Applications for Certification, Representations, and Interventions with respect to Applications for Certification

14.02 The Employer will grant leave without pay:

a. to an employee who represents the Alliance in an application for certification or in an intervention, and
b. to an employee who makes personal representations with respect to a certification.

14.03 The Employer will grant leave with pay:

a. to an employee called as a witness by the FPSLREB, and
b. when operational requirements permit, to an employee called as a witness by an employee or the Alliance.

Arbitration Board Hearings, Public Interest Commission Hearings, and Informal Conflict Resolution

14.04 When operational requirements permit, the Employer will grant leave with pay to a reasonable number of employees representing the Alliance before an Arbitration Board, Public Interest Commission, or in a process of Informal Conflict Resolution.

14.05 The Employer will grant leave with pay to an employee called as a witness by an Arbitration Board, Public Interest Commission, or in a process of Informal Conflict Resolution and, when operational requirements permit, leave with pay to an employee called as a witness by the Alliance.

Adjudication

14.06 When operational requirements permit, the Employer will grant leave with pay to an employee who is:

a. a party to the adjudication,
b. the representative of an employee who is a party to an adjudication, and
c. a witness called by an employee who is a party to an adjudication.

Meetings During the Grievance Process

14.07 Where an employee representative wishes to discuss a grievance with an employee who has asked or is obliged to be represented by the Alliance in relation to the presentation of their grievance, the Employer will, where operational requirements permit, give them reasonable leave with pay for this purpose when the discussion takes place in their headquarters area, and reasonable leave without pay when it takes place outside their headquarters area.

14.08 Subject to operational requirements;

a. when the Employer originates a meeting with a grievor in their headquarters area, they will be granted leave with pay and “on duty”

status when the meeting is held outside the grievor's headquarters area;

b. when a grievor seeks to meet with the Employer, they will be granted leave with pay when the meeting is held in their headquarters area and leave without pay when the meeting is held outside their headquarters area;
c. when an employee representative attends a meeting referred to in this clause, they will be granted leave with pay when the meeting is held in their headquarters area and leave without pay when the meeting is held outside their headquarters area.

Contract Negotiation Meetings

14.09 The Employer will grant leave without pay to an employee for the purpose of attending contract negotiation meetings on behalf of the Alliance.

Preparatory Contract Negotiation Meetings

14.10 When operational requirements permit, the Employer will grant leave without pay to a reasonable number of employees to attend preparatory contract negotiation meetings.

Meetings Between the Alliance and Management Not Otherwise Specified in this Article

14.11 When operational requirements permit, the Employer will grant leave with pay to a reasonable number of employees who are meeting with management on behalf of the Alliance.

**Board of Directors meetings, Executive Board meetings, conventions, conferences and committee meetings

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. Conventions, 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.

Representatives' Training Courses

14.13 When operational requirements permit, the Employer will grant leave without pay to employees who exercise the authority of a representative on behalf of the Alliance to undertake training related to the duties of a representative.

Leave without pay for election to an Alliance office

14.14 The Employer will grant leave without pay to an employee who is elected as a full-time official of the Alliance within one (1) month after notice is given to the Employer of such election. The duration of such leave shall be for the period the employee holds such office.

Article 15 – Labour disputes

15.01 If employees are prevented from performing their duties because of a strike or lock-out on the premises of another employer, the employees shall report the matter to the Employer, and the Employer will make reasonable efforts to ensure that such employees are employed elsewhere, so that they shall receive their regular pay and benefits to which they would normally be entitled.

Article 16 – Illegal strikes

16.01 The Federal Public Sector Labour Relations Act (FPSLRA) provides penalties for engaging in illegal strikes. Disciplinary action may also be taken, which will include penalties up to and including termination of employment pursuant to paragraph 51(1)(f) of the Canada Revenue Agency Act, for participation in an illegal strike as defined in the FPSLRA.

Article 17 – Discipline

17.01 When an employee is suspended from duty or terminated in accordance with paragraph 51(1)(f) of the Canada Revenue Agency Act, the Employer undertakes to notify the employee in writing of the reason for such suspension or termination. The Employer shall endeavour to givesuch notification at the time of suspension or termination.

17.02 When an employee is required to attend a meeting, the purpose of which is to conduct a disciplinary hearing, or to render a disciplinary decision which concerns them, the employee is entitled to have, at their request, a representative of the Alliance attend the meeting. Where practicable, the employee shall receive a minimum of one (1) days' notice of such a meeting.

17.03 The Employer shall notify the local representative of the Alliance as soon as possible that such suspension or termination has occurred.

17.04 The Employer agrees not to introduce as evidence in a hearing relating to disciplinary action any document from the file of an employee the content of which the employee was not aware of at the time of filing or within a reasonable period thereafter.

17.05 Any document or written statement related to disciplinary action, which may have been placed on the personnel file of an employee, shall be destroyed after two (2) years have elapsed since the disciplinary action was taken, provided that no further disciplinary action has been recorded during this period.

Article 18 – Grievance procedure

18.01 The parties recognize the value of informally resolving problems prior to presenting a formal grievance or using alternative dispute resolution mechanisms to resolve grievances that are presented in accordance with this Article. Accordingly, when an employee:

a. within the time limits prescribed in clause 18.11, gives notice that they wish to take advantage of this clause for the purpose of informally resolving a problem without recourse to a formal grievance and facilitating discussions between the employee and their supervisors, it is agreed that the period between the initial discussion and the final response shall not count as elapsed time for the purpose of grievance time limits; or,

b. following the presentation of a grievance and within the time limits prescribed under this Article, gives notice to the delegated grievance step authority of their intention to take advantage of alternative dispute resolution mechanisms, the time limits stipulated in this Article may be extended by mutual agreement between the Employer and the employee and, where appropriate, the Alliance representative.
c. No representative of the Employer or the Bargaining Agent shall seek by intimidation, threat or any other means to compel an employee to either participate or not participate in an alternate dispute resolution mechanism.
d. When an employee wishes to take advantage of a process outlined under 18.01(a) or 18.01(b) above that pertains to the application of a provision of the collective agreement, the employee may, at their request, be represented by the Alliance at any meeting or mediation session held to deal with the matter.

18.02 In determining the time within which any action is to be taken as prescribed in this Article, Saturdays, Sundays and designated paid holidays shall be excluded.

18.03 The time limits stipulated in this Article may be extended by mutual agreement between the Employer and the employee and, where appropriate, the Alliance representative.

18.04 Where the provisions of clauses 18.06, 18.23 or 18.37 cannot be complied with and it is necessary to present a grievance by mail, the grievance shall be deemed to have been presented on the day on which it is postmarked and it shall be deemed to have been received by the Employer on the day it is date stamped received by the appropriate office of the department or agency concerned. Similarly, the Employer shall be deemed to have delivered a reply at any level on the date on which the letter containing the reply is postmarked, but the time limit within which the grievor may present their grievance at the next higher level shall be calculated from the date on which the Employer's reply was delivered to the address shown on the grievance form.

18.05 A grievance shall not be deemed to be invalid by reason only of the fact that it is not in accordance with the form supplied by the Employer.

Individual Grievances

18.06 An employee who wishes to present a grievance at any prescribed level in the grievance procedure shall transmit this grievance to the employee's immediate supervisor or local officer-in-charge who shall forthwith:

a. forward the grievance to the representative of the Employer authorized to deal with grievances at the appropriate level, and
b. provide the employee with a receipt stating the date on which the grievance was received by the employee.

18.07 Presentation of grievance

Subject to and as provided in section 208 of the Federal Public Sector Labour Relations Act (FPSLRA), an employee who feels that they have been treated unjustly or considers themselves aggrieved by any action or lack of action by the Employer, in matters other than those arising from the classification process, is entitled to present a grievance in the manner prescribed in clause 18.06 except that:

a. where there is another administrative procedure for redress provided by or under any act of Parliament other than the Canadian Human Rights Act to deal with the employee's specific complaint, such procedure must be followed, and
b. where the grievance relates to the interpretation or application of this Agreement or an arbitral award, the employee is not entitled to present the grievance unless they have the approval of and is represented by the Alliance.

18.08 There shall be no more than a maximum of four (4) levels in the grievance procedure:

a. Level 1 - first (1st) level of management;
b. Levels 2 and 3 - intermediate level(s), where such level or levels are established in the CRA;
c. Final level - the Commissioner or their authorized representative.

Whenever there are four (4) levels in the grievance procedure, the grievor may elect to waive either Level 2 or 3.

18.09 Representatives

a. The Employer shall designate a representative at each level in the grievance procedure and shall inform each employee to whom the procedure applies of the title of the person so designated together with the title and address of the immediate supervisor or local officer-in-charge to whom a grievance is to be presented.
b. This information shall be communicated to employees by means of notices posted by the Employer in places where such notices are most likely to come to the attention of the employees to whom the grievance procedure applies, or otherwise as determined by agreement between the Employer and the Alliance.

18.10 An employee may be assisted and/or represented by the Alliance when presenting a grievance at any level. The Alliance shall have the right to consult with the Employer with respect to a grievance at each or any level of the grievance procedure.

18.11 An employee may present a grievance to the first (1st) level of the procedure in the manner prescribed in clause 18.06, not later than the twenty-fifth (25th) day after the date on which they are notified orally or in writing or on which they first become aware of the action or circumstances giving rise to grievance.

18.12 The Employer shall normally reply to an employee's grievance at any level of the grievance procedure, except the final level, within ten (10) days after the grievance is presented, and within thirty (30) days when the grievance is presented at the final level.

18.13 An employee may present a grievance at each succeeding level in the grievance procedure:

a. where the decision or offer for settlement is not satisfactory to the employee, within ten (10) days after that decision or offer for settlement has been conveyed in writing to the employee by the Employer, or

b. where the Employer has not conveyed a decision within fifteen (15) days from the date that a grievance is presented at any level, except the final level, the employee may, within the next ten (10) days, submit the grievance at the next higher level of the grievance procedure.

18.14 Where an employee has been represented by the Alliance in the presentation of their grievance, the Employer will provide the Alliance with a copy of the Employer's decision at each level of the grievance procedure at the same time that the Employer's decision is conveyed to the employee.

18.15 The decision given by the Employer at the Final Level in the grievance procedure shall be final and binding upon the employee unless the grievance is a class of grievance that may be referred to adjudication.

18.16 Where it appears that the nature of the grievance is such that a decision cannot be given below a particular level of authority, any or all the levels except the final level may be eliminated by agreement of the Employer and the employee, and, where applicable, the Alliance.

18.17 Where the Employer demotes or terminates an employee for cause pursuant to paragraph 51(1)(f) or (g) of the Canada Revenue Agency Act, the grievance procedure set forth in this Agreement shall apply, except that the grievance may be presented at the final level only.

18.18 An employee may by written notice to their immediate supervisor or officer-in-charge withdraw a grievance.

18.19 Any employee who fails to present a grievance to the next higher level within the prescribed time limits shall be deemed to have abandoned the grievance unless, due to circumstances beyond their control, they were unable to comply with the prescribed time limits.

18.20 No person shall seek by intimidation, by threat of dismissal or by any other kind of threat to cause an employee to abandon their grievance or refrain from exercising their right to present a grievance, as provided in this Collective Agreement.

18.21 Reference to Adjudication

Where an employee has presented a grievance up to and including the Final Level in the grievance procedure with respect to:

a. the interpretation or application, in respect of the employee, of a provision of this Agreement or a related arbitral award, or
b. disciplinary action resulting in termination of employment pursuant to paragraph 51(1)(f) of the Canada Revenue Agency Act, suspension or financial penalty,

and the employee's grievance has not been dealt with to their satisfaction; they may refer the grievance to adjudication in accordance with the provisions of the FPSLRA and Regulations.

18.22 The employee must obtain the approval of, and be represented by, the Alliance in respect of any grievance referred to in paragraph 18.21(a).

Group Grievances

18.23 The Alliance may present a grievance at any prescribed level in the grievance procedure, and shall transmit this grievance to the officer-in-charge who shall forthwith:

a. forward the grievance to the representative of the Employer authorized to deal with grievances at the appropriate level, and
b. provide the Alliance with a receipt stating the date on which the grievance was received by the employee.

18.24 Presentation of a Group Grievance

Subject to and as provided in section 215 of the FPSLRA, the Alliance may present to the Employer a group grievance on behalf of employees in the bargaining unit who feel aggrieved by the interpretation or application, common in respect of those employees, of a provision of a collective agreement or an arbitral award.

18.25 There shall be no more than a maximum of three (3) levels in the grievance procedure:

a. Level 1 - first (1st) level of management;
b. Level 2 - intermediate level, where established in the CRA;
c. Final level - the Commissioner or their authorized representative.

18.26 The Employer shall designate a representative at each level in the grievance procedure and shall inform the Alliance of the title of the person so designated together with the title and address of the officer-in charge to whom a grievance is to be presented.

18.27 The Alliance shall have the right to consult with the Employer with respect to a grievance at each or any level of the grievance procedure.

18.28 The Alliance may present a grievance to the first level of the procedure in the manner prescribed in clause 18.24, no later than the twenty-fifth (25th) day after the earlier of the day on which the aggrieved employees received notification and the day on which they had knowledge of any act, omission or other matter giving rise to the group grievance.

18.29 The Alliance may present a grievance at each succeeding level in the grievance procedure:

a. where the decision or offer for settlement is not satisfactory to the Alliance, within ten (10) days after that decision or offer for settlement has been conveyed in writing to the Alliance by the Employer, or
b. where the Employer has not conveyed a decision within twenty (20) days from the date that a grievance is presented at any level, except the final level, the Alliance may, within the next ten (10) days, submit the grievance at the next higher level of the grievance procedure.

18.30 The Employer shall normally reply to the Alliance's grievance at any level of the grievance procedure, except the final level, within fifteen (15) days after the grievance is presented, and within thirty (30) days when the grievance is presented at the final level.

18.31 Where it appears that the nature of the grievance is such that a decision cannot be given below a particular level of authority, any or all

the levels except the final level may be eliminated by agreement of the Employer and the Alliance.

18.32 The Alliance may by written notice to the officer-in-charge withdraw a grievance.

18.33 Opting Out of a Group Grievance

1. An employee in respect of whom a group grievance has been presented may, at any time before a final decision is made in respect of the grievance, notify the Alliance that the employee no longer wishes to be involved in the group grievance.
2. The Alliance shall provide, to the representatives of the Employer authorized to deal with the grievance, a copy of the notice received pursuant to paragraph (1) above.
3. After receiving the notice, the Alliance may not pursue the grievance in respect of the employee.

18.34 The Alliance failing to present a grievance to the next higher level within the prescribed time limits shall be deemed to have abandoned the grievance unless, due to circumstances beyond its control, it was unable to comply with the prescribed time limits.

18.35 No person shall seek by intimidation, by threat of dismissal or by any other kind of threat to cause the Alliance to abandon the grievance or refrain from exercising the right to present a grievance, as provided in this Collective Agreement.

18.36 Reference to Adjudication

The Alliance may refer to adjudication any group grievance that has been presented up to and including the final level in the grievance process and that has not been dealt with to its satisfaction.

Policy Grievances

18.37 The Employer or the Alliance may present a policy grievance to the other in respect of the interpretation or application of the collective agreement or arbitral award as it relates to either of them or to the bargaining unit generally.

18.38 A policy grievance shall be presented at the final level in the grievance procedure to the representative of the Alliance or the Employer, as the case may be, authorized to deal with the grievance. The party who receives the grievance shall provide the other party with a receipt stating the date on which the grievance was received.

18.39 The Employer and the Alliance shall designate a representative and shall notify each other of the title of the person so designated together with the title and address of the officer-in charge to whom a grievance is to be presented.

18.40 The Employer or the Alliance may present a grievance in the manner prescribed in clause 18.38, no later than the twenty-fifth (25th) day after the earlier of the day on which it received notification and the day on which it had knowledge of any act, omission or other matter giving rise to the policy grievance.

18.41 The Employer or the Alliance shall normally reply to the grievance within twenty (20) days when the grievance is presented.

18.42 The Employer or the Alliance, as the case may be, may by written notice to the officer-in-charge withdraw a grievance.

18.43 Reference to Adjudication

A party that presents a policy grievance may refer it to adjudication in accordance with the provisions of the FPSLRA.

Expedited Adjudication

18.44 The parties agree that any adjudicable grievance may be referred to the following expedited adjudication process:

a. At the request of either party, a grievance that has been referred to adjudication may be dealt with through Expedited Adjudication with the consent of both parties.
b. When the parties agree that a particular grievance will proceed through Expedited Adjudication, the Alliance will submit to the FPSLREB the consent form signed by the grievor or the bargaining agent.

c. The parties may proceed with or without an Agreed Statement of Facts. When the parties arrive at an Agreed Statement of Facts it will be submitted to the FPSLREB or to the adjudicator at the hearing.
d. No witnesses will testify.
e. The Adjudicator will be appointed by the FPSLREB from among its members who have had at least two (2) years experience as a member of the Board.
f. Each Expedited Adjudication session will take place in Ottawa, unless the parties and the FPSLREB agree otherwise. The cases will be scheduled jointly by the parties and the FPSLREB, and will appear on the FPSLREB schedule.
g. The Adjudicator will make an oral determination at the hearing, which will be recorded and initialed by the representatives of the parties. This will be confirmed in a written determination to be issued by the Adjudicator within five (5) days of the hearing. The parties may, at the request of the Adjudicator, vary the above conditions in a particular case.
h. The Adjudicator's determination will be final and binding on all the parties, but will not constitute a precedent. The parties agree not to refer the determination to the Federal Court.

**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, disability, genetic characteristics, membership or activity in the Alliance, marital status, or a conviction for which a pardon has been granted.

19.02

a. Any level in the grievance procedure shall be waived if a person hearing the grievance is the subject of the complaint.

b. If, by reason of paragraph (a), a level in the grievance procedure is waived, no other level shall be waived except by mutual agreement.

19.03 By mutual agreement, the parties may use a mediator in an attempt to settle a grievance dealing with discrimination. The selection of the mediator will be by mutual agreement.

**

19.04 The Employer shall provide the complainant(s) and/or respondent(s) with an official copy of the investigation report subject to the Access to Information Act and Privacy Act.

**Article 20 – Sexual harassment

20.01 The Alliance and the Employer recognize the right of employees to work in an environment free from sexual harassment and agree that sexual harassment will not be tolerated in the work place.

20.02

a. Any level in the grievance procedure shall be waived if a person hearing the grievance is the subject of the complaint.
b. If, by reason of paragraph (a), a level in the grievance procedure is waived, no other level shall be waived except by mutual agreement.

20.03 By mutual agreement, the parties may use a mediator in an attempt to settle a grievance dealing with sexual harassment. The selection of the mediator will be by mutual agreement.

**

20.04 The Employer shall provide the complainant(s) and/or respondent(s) with an official copy of the investigation report , subject to the Access to Information Act and Privacy Act.

Article 21 – Joint consultation

21.01 The parties acknowledge the mutual benefits to be derived from joint consultation and are prepared to enter into discussion aimed at the development and introduction of appropriate machinery for the purpose of providing joint consultation on matters of common interest.

21.02 Within five (5) days of notification of consultation served by either party, the Alliance shall notify the Employer in writing of the representatives authorized to act on behalf of the Alliance for consultation purposes.

21.03 Upon request of either party, the parties to this Agreement shall consult meaningfully at the appropriate level about contemplated changes in conditions of employment or working conditions not governed by this Agreement.

21.04 Without prejudice to the position the Employer or the Alliance may wish to take in future about the desirability of having the subjects dealt with by the provisions of collective agreements, the subjects that may be determined as appropriate for joint consultation will be by agreement of the parties.

Article 22 – Health and safety

22.01 The parties recognize the Canada Labour Code (CLC), Part II, and all provisions and regulations flowing from the CLC as the authority governing occupational safety and health in the CRA.

22.02 The Employer shall make reasonable provisions for the occupational safety and health of employees. The Employer will welcome suggestions on the subject from the Alliance, and the parties undertake to consult with a view to adopting and expeditiously carrying out reasonable procedures and techniques designed or intended to prevent or reduce the risk of employment injury.

** 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 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, 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.

Part III – Working conditions

** Article 25 – Hours of work

General

25.01 For the purpose of this Article:

a. the week shall consist of seven (7) consecutive days beginning at 00:00 hours Monday morning and ending at 24:00 hours Sunday;
b. the day is a twenty-four (24) hour period commencing at 00:00 hours.

25.02 Nothing in this Article shall be construed as guaranteeing minimum or maximum hours of work. In no case shall this permit the Employer to reduce the hours of work of a full-time employee permanently.

**

25.03 The employees may be required to register their attendance in the Employer’s electronic time reporting system**.**

25.04 It is recognized that certain operations require some employees to stay on the job for a full scheduled work period, inclusive of their meal period. In these operations, such employees will be compensated for their half (1/2) hour meal period in accordance with the applicable overtime provisions.

**

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.

Day Work

25.06 Except as provided for in clauses 25.09 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 meal period, between the hours of 7:00 a.m. and 6:00 p.m.

25.07

a. Employees shall be informed by written notice of their scheduled hours of work. Any changes to the scheduled hours shall be by written notice to the employee(s) concerned. The Employer will endeavour to provide seven (7) days notice for changes to the scheduled hours of work.
b. When a term employee is required to report for work on a normal day of work and upon reporting is informed that they are no longer required to work their scheduled hours of work, the employee shall be paid a minimum of three (3) hours at their straight-time rate of pay, or the actual hours worked, whichever is greater.

This provision does not apply if the term employee is notified in advance not to report for work.

**

25.08 Flexible Hours

Subject to operational requirements, an employee on day work shall have the right to select and request flexible hours between 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 the 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 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 asare not scheduled as a normal work day for the employee.
c. Employees covered by this clause shall be subject to the variable hours of work provisions established in clauses 25.24 to 25.27.

**

25.10 Reserved for future use

25.11 Consultation

a. Where hours of work, other than those provided in clause 25.06, are in existence when this Agreement is signed, the Employer, on request, will consult with the Alliance on such hours of work and in such consultation will establish that such hours are required to meet the needs of the public and/or the efficient operation of the service.
b. Where hours of work are to be changed so that they are different from those specified in clause 25.06, the Employer, except in cases of emergency, will consult in advance with the Alliance on such hours of work and, in such consultation, will establish that such hours are required to meet the needs of the public and/or the efficient operation of the service. In no case shall the hours under clause 25.06 extend before 6:00 a.m. or beyond 9:00 p.m., or alter the Monday to Friday work week, or the seven decimal five (7.5) consecutive hours work day.
c. Within five (5) days of notification of consultation served by either

party, the parties shall notify one another in writing of the representative authorized to act on their behalf for consultation purposes. Consultation will be held at the local level for fact finding and implementation purposes.

d. It is understood by the parties that this clause will not be applicable in respect of employees whose work week is less than thirty-seven decimal five (37.5) hours per week.

**

25.12

a. An employee on day work whose hours of work are changed to extend before or beyond the stipulated hours of 7:00 a.m. and 6:00 p.m., as provided in paragraph 25.06(b), and who has not received at least seven (7) days' notice in advance of the starting time of such change, shall be paid for the first (1st) day or shift worked subsequent to such change at the rate of time and one-half (1 1/2) for the first seven decimal five (7.5) hours and double (2) time thereafter. Subsequent days or shifts worked on the revised hours shall be paid for at straight-time, subject to Article 28, Overtime.

b. **Early and Late Hour Premium**

An employee who is not a shift worker and who completes their work day in accordance with the provisions of paragraph 25.11(b) shall receive an Early Hour Premium of seven dollars ($7) per hour for eachhour worked before 7:00 a.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 Premiums shall not apply to overtime hours.

Shift Work

25.13 When, because of the operational requirements, hours of work are scheduled for employees on a rotating or irregular basis, they shall be scheduled so that employees, over a period of not more than fifty-six (56) calendar days:

a. on a weekly basis, work an average of thirty-seven decimal five (37.5) hours and an average of five (5) days;
b. work seven decimal five (7.5) consecutive hours per day, exclusive of a one-half (1/2) hour meal period;

c. obtain an average of two (2) days of rest per week;
d. obtain at least two (2) consecutive days of rest at any one time, except when days of rest are separated by a designated paid holiday which is not worked; the consecutive days of rest may be in separate calendar weeks.

25.14 The Employer will make every reasonable effort:

a. not to schedule the commencement of a shift within sixteen (16) hours of the completion of the employee's previous shift; and
b. to avoid excessive fluctuation in hours of work.

25.15 The staffing, preparation, posting, and administration of shiftschedules are the responsibility of the Employer.

25.16 The Employer shall set up a master shift schedule for a fifty-six (56)day period, posted fifteen (15) days in advance, which will cover the normal requirements of the work area.

25.17 Except as provided for in clauses 25.22 and 25.23, the standard shift schedule is:

a. 12 midnight to 8 a.m.; 8 a.m. to 4 p.m.; 4 p.m. to 12 midnight; or alternatively
b. 11 p.m. to 7 a.m.; 7 a.m. to 3 p.m.; 3 p.m. to 11 p.m.

25.18 A specified meal period shall be scheduled as close to the mid- point of the shift as possible. It is also recognized that the meal period may be staggered for employees on continuous operations. However, theEmployer will make every effort to arrange meal periods at times convenient to the employees.

25.19

a. Where an employee's scheduled shift does not commence and end on the same day, such shift shall be considered for all purposes to have been entirely worked:
   i. on the day it commenced where half (1/2) or more of the hours worked fall on that day, or
   ii. on the day it terminates where more than half (1/2) of the hours worked fall on that day.

b. Accordingly, the first (1st) day of rest will be considered to start immediately after midnight of the calendar day on which the

employee worked or is deemed to have worked their last scheduled shift; and the second (2nd) day of rest will start immediately after midnight of the employee's first (1st) day of rest, or immediately after midnight of an intervening designated paid holiday if days of rest are separated thereby.

25.20

a. An employee who is required to change their scheduled shift without receiving at least seven (7) days' notice in advance of the starting time of such change in their scheduled shift, shall be paid for the first (1st) shift worked on the revised schedule at the rate of time and one-half (1 1/2) for the first seven decimal five (7.5) hours and double (2) time thereafter. Subsequent shifts worked on the revised schedule shall be paid for at straight-time, subject to Article 28, Overtime.
b. Every reasonable effort will be made by the Employer to ensure that the employee returns to their original shift schedule and returns to their originally scheduled days of rest for the duration of the master shift schedule without penalty to the Employer.

25.21 Provided sufficient advance notice is given, the Employer may:

a. authorize employees to exchange shifts if there is no increase in cost to the Employer, and
b. notwithstanding the provisions of paragraph 25.13(d), authorize employees to exchange shifts for days of rest if there is no increase in cost to the Employer.

25.22

a. Where shifts, other than those provided in clause 25.17, are in existence when this Agreement is signed, the Employer, on request, will consult with the Alliance on such hours of work and in such consultation will establish that such shifts are required to meet the needs of the public and/or the efficient operation of the service.
b. Where shifts are to be changed so that they are different from those specified in clause 25.17, the Employer, except in cases of emergency, will consult in advance with the Alliance on such hours of work and, in such consultation, will establish that such hours are required to meet the needs of the public and/or the efficient operation of the service.

c. Within five (5) days of notification of consultation served by either party, the parties shall notify one another in writing of the representative authorized to act on their behalf for consultation purposes. Consultation will be held at the local level for fact finding and implementation purposes.

25.23 Variable Shift Schedule Arrangements

a. Notwithstanding the provisions of clauses 25.05 and 25.13 to 25.22 inclusive, consultation may be held at the local level with a view to establishing shift schedules which may be different from those established in clauses 25.13 and 25.17. Such consultation will include all aspects of arrangements of shift schedules.
b. Once a mutually acceptable agreement is reached at the local level, the proposed variable shift schedule will be submitted at the respective Employer and Alliance Headquarters levels before implementation.
c. Both parties will endeavour to meet the preferences of the employees in regard to such arrangements.
d. It is understood that the flexible application of such arrangements must not be incompatible with the intent and spirit of provisions otherwise governing such arrangements. Such flexible application of this clause must respect the average hours of work over the duration of the master schedule and must be consistent with the operational requirements as determined by the Employer.
e. Employees covered by this clause shall be subject to the Variable Hours of Work provisions established in clauses 25.24 to 25.27, inclusive.

Terms and Conditions Governing the Administration of Variable Hours of Work

25.24 The terms and conditions governing the administration of variable hours of work implemented pursuant to clauses 25.09, , 25.13 and 25.23 are specified in clauses 25.24 to 25.27, inclusive. This Agreementis modified by these provisions to the extent specified herein.

25.25 Notwithstanding anything to the contrary contained in this Agreement, the implementation of any variation in hours shall not result in any additional overtime work or additional payment by reason only of such variation, nor shall it be deemed to prohibit the right of the Employer to schedule any hours of work permitted by the terms of this Agreement.

25.26

a. The scheduled hours of work of any day as set forth in a variable schedule specified in clause 25.24, may exceed or be less than seven decimal five (7.5) hours; starting and finishing times, meal breaks, and rest periods shall be determined according to operational requirements as determined by the Employer and the daily hours of work shall be consecutive.
b. Such schedules shall provide an average of thirty-seven decimal five (37.5) hours of work per week over the life of the schedule.
    i. The maximum life of a shift schedule shall be six (6) months.
    ii. The maximum life of other types of schedule shall be twenty-eight (28) days..
c. Whenever an employee changes their variable hours or no longer works variable hours, all appropriate adjustments will be made.

25.27 Specific Application of this Agreement

For greater certainty, the following provisions of this Agreement shall be administered as provided herein:

a. **Interpretation and Definitions (clause 2.01)**
"Daily rate of pay" – shall not apply.
b. **Minimum Number of Hours Between Shifts**
Paragraph 25.14(a), relating to the minimum period between the termination and commencement of the employee's next shift, shall not apply.
c. **Exchange of Shifts (clause 25.21)**
On exchange of shifts between employees, the Employer shall pay as if no exchange had occurred.
d. **Overtime (clauses 28.04 and 28.05)**
Overtime shall be compensated for all work performed in excess of an employee's scheduled hours of work on regular working days or on days of rest at time and three-quarters (1 3/4).
e. **Designated Paid Holidays (clause 30.07)**
    i. A designated paid holiday shall account for seven decimal five (7.5) hours.
    ii. When an employee works on a Designated Paid Holiday, the employee shall be compensated, in addition to the pay for the hours specified in subparagraph (i), at time and one-half (1 1/2) up to their regular scheduled hours worked and at double (2) time for all hours worked in excess of their regular

scheduled hours.

f. **Travel**
Overtime compensation referred to in clause 32.06 shall only be applicable on a work day for hours in excess of the employee's daily scheduled hours of work.

g. **Acting Pay**
The qualifying period for acting pay as specified in paragraph 63.07(a) shall be converted to hours.

h. **Conversion of Days to Hours**
All of the provisions of this Agreement, which specify days, shall be converted to hours. Where this Agreement refers to a "day", it shall be converted to seven decimal five (7.5) hours.
Notwithstanding the above, in Article 46, Bereavement Leave with Pay, a "day" will be equal to a calendar day.
Whenever an employee changes their variable hours, or no longer works variable hours, all appropriate adjustments shall be made.

i. **Leave – General**
Leave will be granted on an hourly basis and the hours debited for each period of leave shall be the same as the employee would normally have been scheduled to work on that day.

Article 26 – Shift principle

26.01

a. When a full-time indeterminate employee is required to attend one of the following proceedings outside a period which extends before or beyond three (3) hours their scheduled hours of work on a day during which they would be eligible for a Shift Premium, the employee may request that their hours of work on that day be scheduled between 7 a.m. and 6 p.m.; such request will be granted provided there is no increase in cost to the Employer. In no case will the employee be expected to report for work or lose regular pay without receiving at least twelve (12) hours of rest between the time their attendance was no longer required at the proceeding and the beginning of their next scheduled work period.

   i. Federal Public Sector Labour Relations and Employment Board
   Clauses 14.01, 14.02, 14.04, 14.05 and 14.06.
   ii. Contract Negotiation and Preparatory Contract Negotiation

Meetings
Clauses 14.09 and 14.10.

iii. Leave With Pay for Participation in a Staffing Process
Article 48.

iv. To write Provincial Certification Examinations which are a requirement for the continuation of the performance of the duties of the employee's position.

v. Training Courses which the employee is required to attend by the Employer.

b. Notwithstanding paragraph (a), proceedings described in subparagraph (v) are not subject to the condition that there be no increase in cost to the Employer.

** Article 27 – Shift premiums

Excluded provisions

This Article does not apply to employees on day work, covered by clauses 25.06 to 25.12 inclusive.

** Shift Premium

An employee working on shifts will receive a shift premium of two dollars and fifty cents ($2.50) per hour for all hours worked, including overtime hours, between 4:00 p.m. and 8:00 a.m. The shift premium willnot be paid for hours worked between 8:00 a.m. and 4:00 p.m.

**

27.01 Weekend Premium

a. An employee working on shifts during a weekend will receive an additional premium of two dollars and fifty cents ($2.50) perhour for all hours worked, including overtime hours, on Saturday and/or Sunday.

**Article 28 – Overtime

28.01 Compensation under this Article shall not be paid for overtime worked by an employee at courses, training sessions, conferences, and seminars unless the employee is required to attend by the Employer.

28.02 General

a. An employee is entitled to overtime compensation under clauses 28.04, 28.05 and 28.06 for each completed period of fifteen (15) minutes of overtime worked by the employee:
   i. when the overtime work is authorized in advance by the Employer or is in accordance with standard operating instructions, and
   ii. when the employee does not control the duration of the overtime work.
b. Employees shall record starting and finishing times of overtime work in a form determined by the Employer.
c. For the purpose of avoiding the pyramiding of overtime, there shall be no duplication of overtime payments for the same hours worked.
d. Payments provided under the Overtime, Designated Paid Holidays, and Standby provisions of this Agreement shall not be pyramided, that is an employee shall not receive more than one (1) compensation for the same service.

28.03 Assignment of Overtime Work

a. Subject to the operational requirements, the Employer shall make every reasonable effort to avoid excessive overtime and to offer overtime work on an equitable basis among readily available qualified employees; and
b. endeavour to allocate overtime work to employees at the same group and level as the position to be filled.
c. The Employer shall, wherever possible, give at least four (4) hours' notice of any requirement for overtime work, except in cases of emergency, call-back, or mutual agreement with the employee.

28.04 Overtime Compensation on a Workday

Subject to paragraph 28.02(a):

An employee who is required to work overtime on their scheduled workday is entitled to compensation at time and one-half (1 1/2) for the first seven decimal five (7.5) consecutive hours of overtime worked and double (2) time for all overtime hours worked in excess of seven decimal five (7.5) consecutive hours of overtime in any contiguous period.

28.05 Overtime Compensation on a Day of Rest

Subject to paragraph 28.02 (a):

a. an employee who is required to work on a first (1st) day of rest is entitled to compensation at time and one-half (1 1/2) for the first (1st) seven decimal five (7.5) hours and double (2) time thereafter;
b. an employee who is required to work on a second (2nd) or subsequent day of rest is entitled to compensation at double (2) time (second (2nd) or subsequent day of rest means the second (2nd) or subsequent day in an unbroken series of consecutive and contiguous calendar days of rest);
c. when an employee is required to report for work and reports on a day of rest, the employee shall be paid the greater of:
    i. compensation equivalent to three (3) hours' pay at the applicable overtime rate for each reporting to a maximum of eight (8) hours' compensation in an eight (8) hour period, or
    ii. compensation at the applicable overtime rate;
d. the minimum payment referred to in subparagraph (c)(i), does not apply to part-time employees. Part-time employees will receive a minimum payment in accordance with clause 61.05.

28.06 Call-Back Pay

Call-Back on a Regular Work Day or Day of Rest

a. An employee who is called back to work on a day of rest or after the employee has completed their work for the day and has left their place of work, and returns to work shall be paid the greater of:
    i. compensation equivalent to three (3) hours' pay at the applicable overtime rate of pay for each call-back to a maximum of eight (8) hours' compensation in an eight (8) hour period; such maximum shall include any reporting pay pursuant to paragraph (b); or
    ii. compensation at the applicable overtime rate for actual overtime worked,

    provided that the period worked by the employee is not contiguous to the employee's normal hours of work.

b. The minimum payment referred to in subparagraph (a)(i), does not apply to part-time employees. Part-time employees will receive a minimum payment in accordance with clause 61.06.

Overtime Worked from a Remote Location

c. If an employee is contacted by the Employer and works a minimum of a fifteen (15) minute period at their residence or at another place to which the Employer agrees:
   i. on a designated paid holiday which is not the employee's scheduled day of work, or
   ii. on the employee's day of rest, or
   iii. after the employee has completed their work for the day and has left their place of work,

   the employee shall be paid the greater of:

   A. compensation equivalent to one (1) hours' pay at the straight-time rate of pay for each call-back to a maximum of eight (8) hours' compensation in an eight (8) hour period; or
   B. compensation at the applicable overtime rate for actual overtime worked,

   provided that the period worked by the employee is not contiguous to the employee's normal hours of work.

28.07 Compensation in Cash or Leave With Pay

a. Overtime shall be compensated in cash except where, upon request of an employee and with the approval of the Employer, or at the request of the Employer and the concurrence of the employee, overtime may be compensated in equivalent leave with pay.
b. The Employer shall endeavour to pay cash overtime compensation by the sixth (6th) week after which the employee submits the request for payment.
c. The Employer shall grant compensatory leave at times convenient to both the employee and the Employer.
d. Compensatory leave with pay earned in the fiscal year and not used by the end of September 30 of the following fiscal year will be paid for in cash at the employee’s hourly rate of pay as calculated from the classification prescribed in the certificate of appointment of their substantive position on September 30.
e. At the request of the employee and with the approval of the Employer, accumulated compensatory leave may be paid out, in whole or in part, once per fiscal year, at the employee's hourly rate

of pay as calculated from the classification prescribed in the certificate of appointment of their substantive position at the time of the request.

**

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.

28.09 Transportation Expenses

a. When an employee is required to report for work and reports under the conditions described in paragraphs 28.05(c), and 28.06(a), and is required to use transportation services other than normal public transportation services, the employee shall be reimbursed for reasonable expenses incurred as follows:
    i. kilometric allowance at the rate normally paid to an employee when authorized by the Employer to use their automobile when the employee travels by means of their own automobile, or
    ii. out-of-pocket expenses for other means of commercial

transportation.

b. Other than when required by the Employer to use a vehicle of the Employer for transportation to a work location other than the employee's normal place of work, time spent by the employee reporting to work or returning to the employee's residence shall not constitute time worked.

Article 29 – Standby

29.01 Where the Employer requires an employee to be available on standby during off-duty hours, such employee shall be compensated at the rate of one-half (1/2) hour for each four (4) hour period or part thereof for which the employee has been designated as being on standby duty.

29.02

a. An employee designated by letter or by list for standby duty shall be available during their period of standby at a known telephone number and be available to return for duty as quickly as possible, if called.
b. In designating employees for standby, the Employer will endeavour to provide for the equitable distribution of standby duties.
c. No standby payment shall be granted if an employee is unable to report for duty when required.
d. An employee on standby who is required to report for work, and reports, shall be compensated in accordance with clause 28.06, and is also eligible for reimbursement of transportation expenses in accordance with clause 28.09.

** 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. the day fixed by proclamation of the Governor in Council as a general day of Thanksgiving
i. Remembrance Day
j. Christmas Day
k. Boxing Day
l. one (1) additional day in each year that, in the opinion of the Employer, is recognized to be a provincial or civic holiday in the area in which the employee is employed or, in any area where, in the opinion of the Employer, no such additional day is recognized as a provincial or civic holiday, the first (1st) Monday in August
m. one (1) additional day when proclaimed by an Act of Parliament as a national holiday.

30.02 An employee absent without pay on both their full working day immediately preceding and their full working day immediately following a designated holiday is not entitled to pay for the holiday, except in the case of an employee who is granted leave without pay under the provisions of Article 14, Leave With or Without Pay for Alliance Business.

30.03 Designated Holiday Coinciding With a Day of Paid Leave

Where a day that is a designated holiday for an employee coincides with a day of leave with pay, that day shall count as a holiday and not as a day of leave.

30.04 Designated Holiday Coinciding With a Day of Rest

a. When a day designated as a holiday under clause 30.01 coincides with an employee's day of rest, the holiday shall be moved to the first (1st) scheduled working day following the employee's day of rest. When a day that is a designated holiday is so moved to a day on which the employee is on leave with pay, that day shall count as a holiday and not as a day of leave.
b. When two (2) days designated as holidays under clause 30.01 coincide with an employee's consecutive days of rest, the holidays shall be moved to the employee's first (1st) two (2) scheduled working days following the days of rest. When the days that are

designated holidays are so moved to days on which the employee is on leave with pay, those days shall count as holidays and not as days of leave.

Work Performed on a Designated Holiday

30.05 Where operational requirements permit, the Employer shall not schedule an employee to work both December 25 and January 1 in the same holiday season.

30.06 When a day designated as a holiday for an employee is moved to another day under the provisions of clause 30.04:

a. work performed by an employee on the day from which the holiday was moved shall be considered as worked performed on a day of rest, and
b. work performed by an employee on the day to which the holiday was moved, shall be considered as work performed on a holiday.

30.07

a. When an employee works on a holiday, they shall be paid time and one-half (1 1/2) for all hours worked up to seven decimal five (7.5) hours and double (2) time thereafter, in addition to the pay that the employee would have been granted had they not worked on the holiday, or
b. upon request, and with the approval of the Employer, the employee may be granted:
    i. a day of leave with pay (straight-time rate of pay) at a later date in lieu of the holiday, and
    ii. pay at one and one-half (1 1/2) times the straight-time rate of pay for all hours worked up to seven decimal five (7.5) hours, and
    iii. pay at two (2) times the straight-time rate of pay for all hours worked by the employee on the holiday in excess of seven decimal five (7.5) hours.
c. Notwithstanding paragraphs (a) and (b), when an employee works on a holiday contiguous to a day of rest on which they also worked

and received overtime in accordance with paragraphs 28.05(b), they shall be paid in addition to the pay that they would have been granted had they not worked on the holiday, two (2) times their hourly rate of pay for all time worked.

d. Subject to operational requirements and adequate advance notice, the Employer shall grant lieu days at such times as the employee may request.
    i. When, in a fiscal year, an employee has not been granted all of their lieu days , at the employee's request, such lieu days shall be carried over for one (1) year.
    ii. In the absence of such request, unused lieu days shall be paid off at the employee's straight-time rate of pay in effect when the lieu day was earned.

30.08 Reporting for Work on a Designated Holiday

a. When an employee is required to report for work and reports on a designated holiday, the employee shall be paid the greater of:
    i. compensation equivalent to three (3) hours' pay at the applicable overtime rate of pay for each reporting to a maximum of eight (8) hours' compensation in an eight (8) hour period; such maximum shall include any reporting pay pursuant to paragraph 28.06(a); or
    ii. compensation in accordance with the provisions of clause 30.07.
b. The minimum payment referred to in subparagraph (a)(i) does not apply to part-time employees. Part-time employees will receive a minimum payment in accordance with clause 60.09 of this Agreement.
c. When an employee is required to report for work and reports under the conditions described in paragraph (a), and is required to use transportation services other than normal public transportation services, the employee shall be reimbursed for reasonable expenses incurred as follows:
    i. kilometric allowance at the rate normally paid to an employee when authorized by the Employer to use their automobile

when the employee travels by means of their own automobile, or

ii. out-of-pocket expenses for other means of commercial transportation.

d. Other than when required by the Employer to use a vehicle of the Employer for transportation to a work location other than the employee's normal place of work, time spent by the employee reporting to work or returning to their residence shall not constitute time worked.

Article 31 – Religious obligations

31.01 The Employer shall make every reasonable effort to accommodate an employee who requests time off to fulfill their religious obligations.

31.02 Employees may, in accordance with the provisions of this Agreement, request annual leave, compensatory leave, leave without pay for other reasons, or a shift exchange (in the case of a shift worker) in order to fulfill their religious obligations.

31.03 Notwithstanding clause 31.02, at the request of the employee and at the discretion of the Employer, time off with pay may be granted to the employee in order to fulfill their religious obligations. The number of hours with pay so granted must be made up hour for hour within a period of six (6) months, at times agreed to by the Employer. Hours worked as a result of time off granted under this clause shall not be compensated nor should they result in any additional payments by the Employer.

31.04 An employee who intends to request leave or time off under this Article must give notice to the Employer as far in advance as possible to fulfill but no later than four (4) weeks before the requested period of absence.

**Article 32 – Travelling time

**

32.01 Compensation under this Article shall not be paid for travel time to courses, training sessions, conferences and seminars, unless the employee is required to attend by the Employer.

**

32.02 For the purposes of this Agreement, travelling time is compensatedfor only in the circumstances and to the extent provided for in this Article.

**

32.03 When an employee is required to travel outside their headquarters area on government business, as these expressions are defined by the Employer, the time of departure and the means of such travel shall be determined by the Employer, and the employee will be compensated for travel time in accordance with clauses 32.05 and 32.06. Travelling time shall include time necessarily spent at each stop-over enroute provided such stop-over is not longer than three (3) hours.

**

32.04 For the purposes of clauses 32.03 and 32.05 , the travelling time for which an employee shall be compensated is as follows:

a. for travel by public transportation, the time between the scheduled time of departure and the time of arrival at a destination, including the normal travel time to the point of departure, as determined by the Employer;
b. for travel by private means of transportation, the normal time as determined by the Employer, to proceed from the employee's place of residence or work place, as applicable, direct to the employee's destination and, upon the employee's return, direct back to the employee's residence or work place;
c. in the event that an alternate time of departure and/or means of travel is requested by the employee, the Employer may authorize such alternate arrangements, in which case compensation for travelling time shall not exceed that which would have been payable under the Employer's original determination.

**

32.05 If an employee is required to travel as set forth in clauses 32.03 and 32.06 :

a. on a normal working day on which the employee travels but does not work, the employee shall receive their regular pay for the day;
b. on a normal working day on which the employee travels and works,

the employee shall be paid:

i. their regular pay for the day for a combined period of travel and work not exceeding their regular scheduled working hours, and

ii. at the applicable overtime rate for additional travel time in excess of their regularly scheduled hours of work and travel, with a maximum payment for such additional travel time not to exceed fifteen (15) hours' pay at the straight-time rate of pay;

c. on a day of rest or on a designated paid holiday, the employee shall be paid at the applicable overtime rate for hours traveled to a maximum of fifteen (15) hours' pay at the straight-time rate of pay.

**

32.06

a. Upon request of an employee and with the approval of the Employer, compensation at the overtime rate earned under this Article may be granted in compensatory leave with pay.
b. Compensatory leave with pay earned in the fiscal year and not used by the end of September 30 of the following fiscal year, will be paid for in cash at the employee's hourly rate of pay as calculated from the classification prescribed in the certificate of appointment of their substantive position on September 30.

**

32.07 Travel-Status Leave

a. An employee who is required to travel outside their headquarters area on government business, as these expressions are defined by the Employer, and is away from his permanent residence for forty (40) nights during a fiscal year shall be granted seven decimal five (7.5) hours of time off with pay. The employee shall be credited seven decimal five (7.5) hours of additional time off with pay for each additional twenty (20) nights that the employee is away from their permanent residence, to a maximum of eighty (80) additional nights.
b. The number of hours off earned under this clause shall not exceed thirty-seven decimal five (37.5) hours in a fiscal year and shall accumulate as compensatory leave with pay.

c. This leave with pay is deemed to be compensatory leave and is subject to paragraphs 28.07(c) and (d).
d. The provisions of this clause do not apply when the employee travels in connection with courses, training sessions, professional conferences and seminars, unless the employee is required to attend by the Employer.

Part IV – Leave provisions

**Article 33 – Leave – general

33.01

a. When an employee becomes subject to this Agreement, their earned daily leave credits shall be converted into hours. When an employee ceases to be subject to this Agreement, their earned hourly leave credits shall be reconverted into days, with one (1) day being equal to seven decimal five (7.5) hours.
b. Earned leave credits or other leave entitlements shall be equal to seven decimal five (7.5) hours per day.
c. When leave is granted, it will be granted on an hourly basis and the number of hours debited for each day of leave shall be equal to the number of hours of work scheduled for the employee for the day in question.
d. Notwithstanding the above, in Article 46, Bereavement Leave With Pay, a "day" will mean a calendar day.

33.02 Except as otherwise specified in this Agreement:

a. where leave without pay for a period in excess of three (3) months is granted to an employee for reasons other than illness, the total period of leave granted shall be deducted from "continuous employment" for the purpose of calculating severance pay and "service" for the purpose of calculating vacation leave;
b. time spent on such leave which is for a period of more than three (3) months shall not be counted for pay increment purposes.

33.03 An employee who does not have access to their leave balance is entitled, once in each fiscal year, to be informedupon request, of the balance of their credits.

33.04 The amount of leave with pay earned but unused credited to an employee by the Employer at the time when this Agreement is signed, or at the time when the employee becomes subject to this Agreement, shall be retained by the employee.

33.05 An employee shall not be granted two (2) different types of leave with pay or monetary remuneration in lieu of leave in respect of the same period of time.

33.06 An employee is not entitled to leave with pay during periods they are on leave without pay or under suspension.

33.07 In the event of termination of employment for reasons other than incapacity, death, or lay-off, the Employer shall recover from any monies owed the employee an amount equivalent to unearned vacation and sick leave taken by the employee, as calculated from the classification prescribed in the employee's certificate of appointment on the date of thetermination of the employee's employment.**

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 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

34.01 The vacation year shall be from April 1 to March 31, inclusive, of the following calendar year.

Accumulation of vacation leave credits

**

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 (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. twelve decimal five (12.5) hours commencing with the month in which the employee's seventh (7th) anniversary of service occurs;
e. thirteen decimal seven five (13.75) hours commencing with the month in which the employee's sixteenth (16th) anniversary of service occurs;
f. fourteen decimal four (14.4) hours commencing with the month in which the employee's seventeenth (17th) anniversary of service occurs;
g. fifteen decimal six two five (15.625) hours commencing with the month in which the employee's eighteenth (18th) anniversary of service occurs;
h. seventeen decimal five (17.5) hours commencing with the month in which the employee's twenty-seventh (27th) anniversary of service occurs;
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 34.02 and 34.18 only, all service within the public service, whether continuous or discontinuous, shall count towardvacation leave.
b. For the purpose of clause 34.03(a) only, effective April 1, 2012, on a go forward basis, any former service in the Canadian Forces for a continuous period of six (6) months or more, either as a member of the Regular Force or of the Reserve Force while on Class B or C service, shall also be included in the calculation of vacation leave credits.

34.04 An employee is entitled to vacation leave with pay to the extent of the employee's earned credits but an employee who has completed six (6) months of continuous employment is entitled to receive an advance of credits equivalent to the anticipated credits for the current vacation year.

**

Scheduling of vacation leave with pay

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. Subject to the following subparagraphs, the Employer reserves the right to schedule an employee's vacation leave but shall make every reasonable effort:
        a. to provide an employee's vacation leave in an amount and at such time as the employee may request;
        b. not to recall an employee to duty after the employee has proceeded on vacation leave;
        c. not to cancel nor alter a period of vacation leave which has been previously approved in writing.

34.06 The Employer shall give an employee as much notice as is practicable and reasonable of approval, denial, alteration, or cancellation of a request for vacation leave. In the case of denial, alteration, or cancellation of such leave, the Employer shall give the written reason therefore, upon written request from the employee.

34.07 Where, in respect of any period of vacation leave, an employee:

a. is granted bereavement leave, or
b. is granted leave with pay because of illness in the family, or
c. is granted sick leave on production of a medical certificate,

the period of vacation leave so displaced shall either be added to the vacation period, if requested by the employee and approved by the Employer, or reinstated for use at a later date.

34.08 Advance Payments

a. The Employer agrees to issue advance payments of estimated net salary for vacation periods of two (2) or more complete weeks, provided a written request for such advance payment is received from the employee at least six (6) weeks prior to the last pay day before the employee's vacation period commences.
b. Providing the employee has been authorized to proceed on vacation leave for the period concerned, pay in advance of going on vacation shall be made prior to the commencement of leave. Any overpayment in respect of such pay advances shall be an immediate first (1st) charge against any subsequent pay entitlements and shall be recovered in full prior to any further payment of salary.

34.09 Recall From Vacation Leave

a. Where an employee is recalled to duty during any period of vacation leave, the employee shall be reimbursed for reasonable expenses that the employee incurs:
   i. in proceeding to the employee's place of duty, and
   ii. in returning to the place from which the employee was recalled if the employee immediately resumes vacation upon completing the assignment for which the employee was recalled,

   after submitting such accounts as are normally required by the Employer.

b. The employee shall not be considered as being on vacation leave during any period in respect of which the employee is entitled under paragraph (a) to be reimbursed for reasonable expenses incurred by the employee.

34.10 Cancellation or Alteration of Vacation Leave

When the Employer cancels or alters a period of vacation leave which it has previously approved in writing, or recalls an employee during a period of vacation leave, the Employer shall reimburse the employee for the non-returnable portion and/or non-refundable deposits of vacation contracts and reservations made by the employee in respect of that period, subject to the presentation of such documentation as the Employer may require. The employee must make every reasonable attempt to mitigate such losses.

34.11 Carry-Over and/or Liquidation of Vacation Leave

a. in any vacation year, an employee has not been granted all of the vacation leave credited to the employee, the unused portion of their vacation leave, up to a maximum of two hundred and sixty two decimal five (262.5) hours, shall be carried over into the following vacation year. All vacation leave credits in excess of two hundred and sixty two decimal five (262.5) hours shall be automatically paid in cash at their hourly rate of pay as calculated from the classification prescribed in their certificate of appointment of their substantive position on the last day of the vacation year.
b. Notwithstanding paragraph (a), if on March 31, 1999, or on the date an employee becomes subject to this Agreement after March 31, 1999, an employee has more than two hundred and sixty two decimal five (262.5) hours of unused vacation leave credits, a minimum of seventy five (75) hours per year shall be granted or paid in cash by March 31 of each year, commencing on March 31, 2000, until all vacation leave credits in excess of two hundred and sixty two decimal five (262.5) hours have been liquidated. Payment shall be in one (1) instalment per year and shall be at the employee's hourly rate of pay as calculated from the classification prescribed in their certificate of appointment of their substantive position on March 31 of the applicable previous vacation year.

34.12 During any vacation year, upon application by the employee and at the discretion of the Employer, earned but unused vacation leave credits in excess of one hundred and twelve decimal five (112.5) hours may be paid in cash at the employee's hourly rate of pay as calculated from the classification prescribed in the certificate of appointment of the employee's substantive position on March 31st of the previous vacation year.

Leave when Employment Terminates

34.13 When an employee dies or otherwise ceases to be employed, the employee's estate or the employee shall be paid an amount equal to the product obtained by multiplying the number of days of earned but unused vacation leave to the employee's credit by the daily rate of pay as calculated from the classification prescribed in the certificate of appointment on the date of the termination of employment.

34.14 Notwithstanding clause 34.13, an employee whose employment is terminated for cause pursuant to paragraph 51(1)(g) of the *Canada Revenue Agency Act* by reason of abandonment of their position is entitled to receive the payment referred to in clause 34.13, if they request it within six (6) months following the date upon which their employment is terminated.

34.15 Where the employee requests, the Employer shall grant the employee his or her unused vacation leave credits prior to termination of employment if this will enable the employee, for purposes of severance pay, to complete the first year of continuous employment in the case of lay-off.

34.16 Appointment to a Schedule I or IV Employer

Notwithstanding clause 34.13, an employee who resigns to accept an appointment with an organization listed in Schedule I or IV of the Financial Administration Act may choose not to be paid for unused vacation leave credits, provided that the appointing organization will accept such credits.

34.17 Appointment from a Schedule I or IV Employer

The Employer agrees to accept the unused vacation leave credits up to a maximum of two hundred and sixty-two decimal five (262.5) hours of an employee who resigns from an organization listed in Schedule I or IV or the Financial Administration Act in order to take a position with the Employer if the transferring employee is eligible and has chosen to have these credits transferred.

**

34.18 One-time entitlement

a. An employee shall be credited a one-time entitlement of thirty-sevendecimal five (37.5) hours of vacation leave with pay on the first (1st)day of the month following the employee's second (2nd) anniversaryof 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.
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.

Article 35 – Sick leave with pay

Credits

35.01

a. An employee shall earn sick leave credits at the rate of nine decimal three seven five (9.375) hours for each calendar month for which the employee earns pay for at least ten (10) days.
b. A shift worker shall earn additional sick leave credits at the rate of one decimal two five (1.25) hours for each calendar month during which they work shifts and they earn pay for at least ten (10) days. Such credits shall not be carried over in the next fiscal year and are available only if the employee has already used one hundred and twelve decimal five (112.5) hours sick leave credits during the current fiscal year.
c. For the purpose of this clause, a day spent on leave with pay shall count as a day where pay is earned.

35.02 A new employee who has completed their first six (6) months of continuous employment is entitled to receive an advance of sick leave credits equivalent to the anticipated credits for the current year.

Granting of sick leave

35.03 An employee shall be granted sick leave with pay when they are unable to perform their duties because of illness or injury provided that:

a. they satisfy the Employer of this condition in such manner and at

such time as may be determined by the Employer, and
b. they have the necessary sick leave credits.

35.04 Unless otherwise informed by the Employer, a statement signed by the employee stating that because of illness or injury he or she was unable to perform his or her duties, shall, when delivered to the Employer, be considered as meeting the requirements of paragraph 35.03(a).

35.05

a. When an employee has insufficient or no credits to cover the granting of sick leave with pay under the provisions of clause 35.03, sick leave with pay may, at the discretion of the Employer, be granted to an employee for a period of up to one hundred and eighty-seven decimal five (187.5) hours, subject to the deduction of such advanced leave from any sick leave credits subsequently earned.
b. The Employer may for good and sufficient reason, advance sick leave credits to an employee when a previous advance has not been fully reimbursed.

35.06 When an employee is granted sick leave with pay and injury-on-duty leave is subsequently approved for the same period, it shall be considered, for the purpose of the record of sick leave credits, that the employee was not granted sick leave with pay.

35.07 Where, in respect of any period of compensatory leave, an employee is granted sick leave with pay on production of a medical certificate, the period of compensatory leave so displaced shall either be added to the compensatory leave period, if requested by the employee and approved by the Employer, or reinstated for use at a later date.

35.08

a. Sick leave credits earned but unused by an employee during a previous period of employment in the public service shall be restored to an employee whose employment was terminated by reason of layoff and who is re-appointed in the public service within two (2) years from the date of layoff.
b. Sick leave credits earned but unused shall be restored to an employee whose employment was terminated due to the end of a specified period of employment, and who is re-appointed by the

CRA within one (1) year from the end of the specified period of employment.

35.09 The Employer agrees that an employee shall not be terminated for cause for reasons of incapacity pursuant to paragraph 51(1)(g) of the Canada Revenue Agency Act at a date earlier than the date at which the employee will have utilized their accumulated sick leave credits, except where the incapacity is the result of an injury or illness for which Injury on Duty Leave has been granted pursuant to Article 37.

Article 36 – Medical appointment for pregnant employees

36.01 Up to half (1/2) a day of reasonable time off with pay will be granted to pregnant employees for the purpose of attending routine medical appointments.

36.02 Where a series of continuing appointments are necessary for the treatment of a particular condition relating to the pregnancy, absences shall be charged to sick leave.

Article 37 – Injury-on-duty leave

37.01 An employee shall be granted injury-on-duty leave with pay for such period as may be reasonably determined by the Employer when a claim has been made pursuant to the Government Employees Compensation Act, and a Workers' Compensation authority has notified the Employer that it has certified that the employee is unable to work because of:

a. personal injury accidentally received in the performance of their duties and not caused by the employee's willful misconduct, or
b. an industrial illness or a disease arising out of and in the course of the employee's employment,

if the employee agrees to remit to the Receiver General of Canada any amount received by the employee in compensation for loss of pay resulting from or in respect of such injury, illness, or disease providing, however, that such amount does not stem from a personal disability

policy for which the employee or the employee's agent has paid the premium.

**Article 38 – Maternity leave without pay

38.01 Maternity Leave without Pay

a. An employee who becomes pregnant shall, upon request, be granted maternity leave without pay for a period beginning before, on or after the termination date of pregnancy and ending not later than eighteen (18) weeks after the termination date of pregnancy.
b. Notwithstanding paragraph (a):
    i. where the employee has not yet proceeded on maternity leave without pay and her newborn child is hospitalized, or
    ii. where the employee has proceeded on maternity leave without pay and then returns to work for all or part of the period during which her newborn child is hospitalized,

    the period of maternity leave without pay defined in paragraph (a) may be extended beyond the date falling eighteen (18) weeks after the date of termination of pregnancy by a period equal to that portion of the period of the child's hospitalization during which the employee was not on maternity leave, to a maximum of eighteen (18) weeks.

c. The extension described in paragraph (b) shall end not later than fifty-two (52) weeks after the termination date of pregnancy.
d. The Employer may require an employee to submit a medical certificate certifying pregnancy.
e. An employee who has not commenced maternity leave without pay may elect to:
    i. use earned vacation and compensatory leave credits up to and beyond the date that her pregnancy terminates;
    ii. use her sick leave credits up to and beyond the date that her pregnancy terminates, subject to the provisions set out in Article 35, Sick Leave With Pay. For purposes of this subparagraph, the terms "illness" or "injury" used in Article 35,

Sick Leave With Pay, shall include medical disability related to pregnancy.

f. An employee shall inform the Employer in writing of her plans for taking leave with and without pay to cover her absence from work due to the pregnancy at least four (4) weeks in advance of the initial date of continuous leave of absence during which termination of pregnancy is expected to occur unless there is a valid reason why the notice cannot be given.

g. Leave granted under this clause shall be counted for the calculation of "continuous employment" for the purpose of calculating severance pay and "service" for the purpose of calculating vacation leave. Time spent on such leave shall be counted for pay increment purposes.

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38.02 Maternity Allowance

a. An employee who has been granted maternity leave without pay shall be paid a maternity allowance in accordance with the terms of the Supplemental Unemployment Benefit (SUB) Plan described in paragraph (c) to (j), provided that she:
   i. has completed six (6) months of continuous employment before the commencement of her maternity leave without pay,
   ii. provides the Employer with proof that she has applied for and is in receipt of maternity benefits pursuant to section 22 of the Employment Insurance Act, or Quebec Parental Insurance Plan, in respect of insurable employment with the Employer, and
   iii. has signed an agreement with the Employer stating that:
      A. she will return to work within the federal public administration, as specified as specified in Schedule I, Schedule IV or Schedule V of the Financial Administration Act, on the expiry date of her maternity leave without pay unless the return to work date is modified by the approval of another form of leave;

B. following her return to work, as described in section (A), she will work for a period equal to the period she was in receipt of the maternity allowance;
C. should she fail to return to work in accordance with section (A), or should she return to work but fail to work for the total period specified in section (B), for reasons other than death, lay-off, early termination due to lack of work or discontinuance of a function of a specified period of employment that would have been sufficient to meet the obligations specified in section (B), or having become disabled as defined in the Public Service Superannuation Act, she will be indebted to the Employer for an amount determined as follows:

(allowance received) x (remaining period to be worked following her return to work) [total period to be worked as specified in (B)]

however, an employee whose specified period of employment expired and who is rehired within the federal public administration as described in section (A), within a period of ninety (90) days or less is not indebted for the amount if their new period of employment is sufficient to meet the obligations specified in section (B).

b. For the purpose of sections (a)(iii)(B), and (C), periods of leave with pay shall count as time worked. Periods of leave without pay during the employee's return to work will not be counted as time worked but shall interrupt the period referred to in section (a)(iii)(B), without activating the recovery provisions described in section (a)(iii)(C).
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, ninety-three percent (93%) of her weekly rate of pay for the waiting period, less any other monies earned during this period;

ii. for each week that the employee receives a maternity benefit pursuant to section 22 of the Employment Insurance Act, or QPIP, the difference between the gross weekly amount of the EI, or QPIP, maternity benefit she is eligible to receive and ninety-three percent (93%) of her weekly rate of pay less any other monies earned during this period which may result in a decrease in EI, or QPIP, benefits to which she would have been eligible if no extra monies had been earned during this period; and

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, less any other monies earned during this period.

d. At the employee's request, the payment referred to in subparagraph 38.02(c)(i) will be estimated and advanced to the employee. Adjustments will be made once the employee provides proof of receipt of EI, or the QPIP maternity benefits.

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 Act Respecting Parental Insurance in Québec.

f. The weekly rate of pay referred to in paragraph (c) shall be:

i. for a full-time employee, the employee's weekly rate of pay on the day immediately preceding the commencement of maternity leave without pay,

ii. for an employee who has been employed on a part-time or on a combined full-time and part-time basis during the six (6) month period preceding the commencement of maternity leave, the rate obtained by multiplying the weekly rate of pay in subparagraph (i) by the fraction obtained by dividing the employee's straight-time earnings by the straight-time earnings the employee would have earned working full-time during such period.

g. The weekly rate of pay referred to in paragraph (f) shall be the rate to which the employee is entitled for her substantive level to which she is appointed.
h. Notwithstanding paragraph (g), and subject to subparagraph (f)(ii), if on the day immediately preceding the commencement of maternity leave without pay an employee has been on an acting assignment for at least four (4) months, the weekly rate shall be the rate she was being paid on that day.
i. Where an employee becomes eligible for a pay increment or pay revision while in receipt of the maternity allowance, the allowance shall be adjusted accordingly.
j. Maternity allowance payments made under the SUB Plan will neither reduce nor increase an employee's deferred remuneration or severance pay.

38.03 Special Maternity Allowance for Totally Disabled Employees

a. An employee who:
    i. fails to satisfy the eligibility requirement specified in subparagraph 38.02(a)(ii) solely because a concurrent entitlement to benefits under the Disability Insurance (DI) Plan, the Longterm Disability (LTD) Insurance portion of the Public Service Management Insurance Plan (PSMIP) or the Government Employees Compensation Act prevents her from receiving EI**,** or QPIP, and
    ii. has satisfied all of the other eligibility criteria specified in paragraph 38.02(a), other than those specified in sections (A) and (B) of subparagraph 38.02(a)(iii),

    shall be paid, in respect of each week of maternity allowance not received for the reason described in subparagraph (i), the difference between ninety-three percent (93%) of her weekly rate of pay and the gross amount of her weekly disability benefit under the DI Plan, the LTD Plan or via the Government Employees Compensation Act.

b. An employee shall be paid an allowance under this clause and under clause 38.02 for a combined period of no more than the number of weeks during which she would have been eligible for

maternity benefits pursuant to section 22 of the *Employment Insurance Act*, or QPIP, had she not been disqualified from EI or QPIP maternity benefits for the reasons described in subparagraph(a)(i).

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 their job functions or reassign them to another job if, by reason of the pregnancy or nursing, continuing any of their current functions may pose a risk to their health or that of the foetus or child.

39.02 An employee's request under clause 39.01 must be accompaniedor followed as soon as possible by a medical certificate indicating the expected duration of the potential risk and the activities or conditions to avoid in order to eliminate the risk. Dependent upon the particular circumstances of the request, the Employer may obtain an independentmedical opinion.

39.03 An employee who has made a request under clause 39.01 is entitled to continue in her current job while the Employer examines her request, but, if the risk posed by continuing any of her job functions so requires, she is entitled to be immediately assigned alternative duties untilsuch time as the Employer:

a. modifies her job functions or reassigns her, or
b. informs her in writing that it is not reasonably practicable to modifyher job functions or reassign her.

39.04 Where reasonably practicable, the Employer shall modify theemployee's job functions or reassign her.

39.05 Where the Employer concludes that a modification of job functions or a reassignment that would avoid the activities or conditions indicated inthe medical certificate is not reasonably practicable, the Employer shall

so inform the employee in writing and shall grant leave of absence without pay to the employee for the duration of the risk as indicated in the medical certificate. However, such leave shall end no later than seventy-eight (78) weeks after the birth.

39.06 An employee whose job functions have been modified, who has been reassigned, or who is on leave of absence shall give at least two (2) weeks notice in writing to the Employer of any change in duration of the risk or the inability as indicated in the medical certificate, unless there is a valid reason why that notice cannot be given. Such notice must be accompanied by a new medical certificate.

**Article 40 – Parental leave without pay

40.01 Parental Leave Without Pay

a. Where an employee has or will have the actual care and custody of a new-born child (including the new-born child of a common-law partner), the employee shall, upon request, be granted parental leave without pay for either:
   i. a single period of up to thirty-seven (37) consecutive weeks in the fifty-two (52) week period (standard option), or
   ii. a single period of up to sixty-three (63) consecutive weeks inthe seventy-eight (78) week period (extended option)

   beginning on the day on which the child is born or the day on which the child comes into the employee's care.

b. Where an employee commences legal proceedings under the laws of a province to adopt a child or obtains an order under the laws of a province for the adoption of a child, the employee shall, upon request, be granted parental leave without pay for either:
   i. a single period of up to thirty-seven (37) consecutive weeks in the fifty-two week (52) period (standard option), or
   ii. a single period of up to sixty-three (63) consecutive weeks in the seventy-eight (78) week period (extended option)

beginning on the day on which the child comes into the employee's care.

c. Notwithstanding paragraphs (a) and (b) above, at the request of an employee, and at the discretion of the Employer, the leave referred to in the paragraphs (a) and (b) above may be taken in two periods.
d. Notwithstanding paragraphs (a) and (b):
    i. where the employee's child is hospitalized within the period defined in the above paragraphs, and the employee has not yet proceeded on parental leave without pay, or
    ii. where the employee has proceeded on parental leave without pay and then returns to work for all or part of the period during which their child is hospitalized,

    the period of parental leave without pay specified in the original leave request may be extended by a period equal to that portion of the period of the child's hospitalization during which the employee was not on parental leave. However, the extension shall end not later than one hundred and four (104) weeks after the day on which the child comes into the employee's care.

e. An employee who intends to request parental leave without pay shall notify the Employer at least four (4) weeks in advance of the expected date of the birth of the employee's child (including the child of a common-law partner), or the date the child is expected to come into the employee's care pursuant to paragraphs (a) and (b).
f. The Employer may :
    i. defer the commencement of parental leave without pay at the request of the employee;
    ii. grant the employee parental leave without pay with less than four (4) weeks' notice;
    iii. require an employee to submit a birth certificate or proof of adoption of the child.
g. Leave granted under this clause shall count for the calculation of "continuous employment" for the purpose of calculating severance pay and "service" for the purpose of calculating vacation leave. Time spent on such leave shall count for pay increment purposes.

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40.02 Parental Allowance

Under the Employment Insurance (EI) benefits plan, parental allowance is payable under two options, either:

- Option 1: standard parental benefits, 40.02 paragraphs (c) to (k), or
- Option 2: extended parental benefits, 40.02 paragraphs (l) to (t).

Once an employee elects the standard or extended parental benefits and the weekly benefit top up allowance is set, the decision is irrevocable and shall not be changed should the employee return to work at an earlier date than that originally scheduled.

Under the Québec Parental Insurance Plan (QPIP), parental allowance is payable only under Option 1: standard parental benefits.

Parental Allowance Administration

a. An employee who has been granted parental leave without pay, shall be paid a parental allowance in accordance with the terms of the Supplemental Unemployment Benefit (SUB) Plan described in paragraphs (c) to (i) or (l) to (r), providing they:
    i. have completed six (6) months of continuous employment before the commencement of parental leave without pay,
    ii. provide the Employer with proof that they have applied for and are in receipt of parental benefits pursuant to section 23 of the *Employment Insurance Act,* or parental, paternity or adoption benefits under the QPIP, in respect of insurable employment with the Employer, and
    iii. have signed an agreement with the Employer stating that:
        A. the employee will return to work within the federal public administration as specified in Schedule I, IV or V of the Financial Administration Act, on the expiry date of their parental leave without pay, unless the return to work date is modified by the approval of another form of leave;
        B. following their return to work, as described in section (A), the employee will work for a period equal to the period the employee was in receipt of the standard parental

allowance, in addition to the period of time referred to in section 38.02 (a)(iii)(B), if applicable. Where the employee has elected the extended parental allowance, following their return to work, as described in section (A), the employee will work for a period equal to sixty percent (60%) of the period the employee was in receipt of the extended parental allowance in addition to the period of time referred to in section 38.02(a)(iii)(B), if applicable;

C. should the employee fail to return to work in accordance with section (A) or should they return to work but fail to work the total period specified in section (B), for reasons other than death, lay-off, early termination due to lack of work or discontinuance of a function of a specified period of employment that would have been sufficient to meet the obligations specified in section (B), or having become disabled as defined in the Public Service Superannuation Act, the employee will be indebted to the Employer for an amount determined as follows:

(allowance received) x (remaining period to be worked following her return to work) [total period to be worked as specified in (B)]

however, an employee whose specified period of employment expired and who is rehired within the federal public administration as described in section (A), within a period of ninety (90) days or less is not indebted for the amount if their new period of employment is sufficient to meet the obligations specified in section (B).

b. For the purpose of sections (a)(iii)(B), and (C), periods of leave with pay shall count as time worked. Periods of leave without pay during the employee's return to work will not be counted as time worked but shall interrupt the period referred to in section (a)(iii)(B), without activating the recovery provisions described in section (a)(iii)(C).

Option 1 – Standard parental allowance:

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

i. where an employee on parental leave without pay as described in 40.01(a)(i) and (b)(i), has elected to receive Standard Employment Insurance parental benefits and is subject to a waiting period before receiving Employment Insurance parental benefits, ninety-three per cent (93%) of their weekly rate of pay (and the recruitment and retention "terminable allowance" if applicable) for the waiting period, less any other monies earned during this period;

ii. for each week the employee receives parental benefits under the EI Plan, or QPIP, ,they are eligible to receive the difference between ninety-three per cent (93%) of their weekly rate pay (and the recruitment and retention "terminable allowance" if applicable) and the parental, adoption or paternity benefits, less any other monies earned during this period which may result in a decrease in their parental, adoption or paternity benefits to which they would have been eligible if no extra monies had been earned during this period;

iii. where an employee has received the full eighteen (18) weeks of maternity benefit and the full thirty-two (32) weeks of parental benefit or has divided the full thirty-two (32) weeks of parental benefits with another employee in receipt of the full five (5) weeks paternity under QPIP for the same child and either employee there after remains on parental leave without pay, that employee is eligible to receive a further parental allowance for a period of up to two (2) weeks, ninety-three percent (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;

iv. where an employee has divided the full thirty-seven (37) weeks of adoption benefits with another employee under QPIP 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 up to two (2) weeks, 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;

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) 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) 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) forthe same child.

d. At the employee’s request, the payment referred to in subparagraph 40.02(c)(i) will be estimated and advanced to the employee. Adjustments will be made once the employee provides proof of receipt of parental benefits.

e. The parental 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 they are required to repay pursuant to the Employment Insurance Act, or the Act Respecting Parental Insurance in Quebec.

f. The weekly rate of pay referred to in paragraph (c) shall be:

i. for a full-time employee, the employee's weekly rate of pay on the day immediately preceding the commencement of maternity or parental leave without pay;

ii. for an employee who has been employed on a part-time or on a combined full time and part-time basis during the six (6)

month period preceding the commencement of maternity or parental leave without pay, the rate obtained by multiplying the weekly rate of pay in subparagraph (i) by the fraction obtained by dividing the employee's straight-time earnings by the straight-time earnings the employee would have earned working full time during such period.

g. The weekly rate of pay referred to in paragraph (f) shall be the rate rate (and the recruitment and retention "terminable allowance" if applicable) to which the employee is entitled for the substantive level to which they are is appointed.
h. Notwithstanding paragraph (g), and subject to subparagraph (f)(ii), if on the day immediately preceding the commencement of parental leave without pay an employee is performing an acting assignment for at least four (4) months, the weekly rate shall be the rate (and the recruitment and retention "terminable allowance" if applicable) the employee was being paid on that day.
i. Where an employee becomes eligible for a pay increment or pay revision while in receipt of parental allowance, the allowance shall be adjusted accordingly.
j. Parental allowance payments made under the SUB Plan will neither reduce nor increase an employee's deferred remuneration or severance pay.
k. The maximum combined, shared maternity and standard parental allowances payable under this Collective Agreement shall not exceed fifty-seven (57) weeks for each combined maternity and parental leave without pay.

Option 2 - Extended Parental Allowance:

l. Parental Allowance payments made in accordance with the SUB Plan will consist of the following:
    i. where an employee on parental leave without pay as described in 40.01(a)(ii) and (b)(ii), has elected to receive extended EI parental benefits and is subject to a waiting period before receiving EI parental benefits, fifty-five decimal eight per cent (55.8%) of their weekly rate of pay for the waiting period, less any other monies earned during this period;

ii. for each week the employee receives parental benefits under the EI Plan, they are eligible to receive the difference between fifty-five decimal eight per cent (55.8%) of their weekly rate (and the recruitment and retention “terminable allowance” if applicable) and the parental benefits, less any other monies earned during this period which may result in a decrease in their parental benefits to which they would have been eligible if no extra monies had been earned during this period;

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) less any other monies earned during this period, unless said employee has already receivedthe one (1) week of allowance contained in 38.02(c)(iii) for thesame 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) less any other monies earned during this period, unless said employee has already receivedthe one (1) week of allowance contained in 38.02(c)(iii) for thesame child;

m. At the employee’s request, the payment referred to in subparagraph 40.02(l)(i) will be estimated and advanced to the employee. Adjustments will be made once the employee provides proof of receipt of Employment Insurance.

n. The parental allowance to which an employee is entitled is limited to that provided in paragraph (l) and an employee will not be reimbursed for any amount that they are required to repay pursuant to the Employment Insurance Act.

o. The weekly rate of pay referred to in paragraph (l) shall be:
    i. for a full-time employee, the employee's weekly rate of pay on the day immediately preceding the commencement of parental leave without pay;
    ii. for an employee who has been employed on a part-time or on a combined full-time and part-time basis during the six (6) month period preceding the commencement of parental leave without pay, the rate obtained by multiplying the weekly rate of pay in subparagraph (i) by the fraction obtained by dividing the employee's straight time earnings by the straight time earnings the employee would have earned working full-time during such period.
p. The weekly rate of pay referred to in paragraph (l) shall be the rate (and the recruitment and retention "terminable allowance", if applicable) to which the employee is entitled for the substantive level to which they are appointed.
q. Notwithstanding paragraph (p), and subject to subparagraph (o)(ii), if on the day immediately preceding the commencement of parental leave without pay an employee is performing an acting assignment for at least four (4) months, the weekly rate shall be the rate (and the recruitment and retention "terminable allowance", if applicable), the employee was being paid on that day.
r. Where an employee becomes eligible for a pay increment or pay revision while in receipt of the allowance, the allowance shall be adjusted accordingly.
s. Parental allowance payments made under the SUB Plan will neither reduce nor increase an employee's deferred remuneration or severance pay.
t. The maximum combined, shared, maternity and extended parental allowances payable shall not exceed eighty-six (86) weeks for each combined maternity and parental leave without pay.

40.03 Special Parental Allowance for Totally Disabled Employees

a. An employee who:
    i. fails to satisfy the eligibility requirement specified in subparagraph 40.02(a)(ii) solely because a concurrent

entitlement to benefits under the Disability Insurance (DI) Plan, the Long-term Disability (LTD) Insurance portion of the Public Service Management Insurance Plan (PSMIP) or via the *Government Employees Compensation Act* prevents the employee from receiving EI, or QPIP, and

ii. has satisfied all of the other eligibility criteria specified in paragraph 40.02(a), other than those specified in sections (A) and (B) of subparagraph 40.02(a)(iii),

shall be paid, in respect of each week of benefits under the parental allowance not received for the reason described in subparagraph (i), the difference between ninety-three percent (93%) of the employee's rate of pay and the gross amount of their weekly disability benefit under the DI Plan, the LTD Plan or via the Government Employees Compensation Act.

b. An employee shall be paid an allowance under this clause and under clause 40.02 for a combined period of no more than the number of weeks during which the employee would have been eligible for parental benefits pursuant to section 23 of the Employment Insurance Act, or QPIP, had the employee not been disqualified from(EI), or QPIP, parental benefits for the reasons described in subparagraph (a)(i).

Article 41 – Leave without pay for the care of family

41.01 Both parties recognize the importance of access to leave for the purpose of the care of family.

41.02 For the purpose of this clause, "family" is defined per Article 2 and, in addition, 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.

41.03 An employee shall be granted leave without pay for the care of family in accordance with the following conditions:

a. an employee shall notify the Employer in writing as far in advance as possible but not less than four (4) weeks in advance of the commencement date of such leave unless, because of urgent or unforeseeable circumstances, such notice cannot be given, in which event notice in writing shall be provided as soon as possible;
b. leave granted under this Article shall be for a minimum period of three (3) weeks;
c. the total leave granted under this Article shall not exceed five (5) years during an employee's total period of employment in the public service;
d. leave granted for a period of one (1) year or less shall be scheduled in a manner which ensures continued service delivery.

41.04 Subject to operational requirements, an employee who has proceeded on leave without pay may change their return-to-work date if such change does not result in additional costs to the Employer.

41.05 All leave taken under Leave Without Pay for the long-term Care of a Parent or Leave Without Pay for the Care and Nurturing of Children provisions of previous Program Delivery and Administrative Services collective agreements or other agreements will not count towards the calculation of the maximum amount of time allowed for care of family during an employee's total period of employment in the public service.

**Article 42 – Leave with pay for family-related responsibilities

42.01

a. The total leave with pay which may be granted under this Article shall not exceed forty-five (45) hours in a fiscal year.
b. For the purpose of this clause, “family” is defined per Article 2 and, in addition, 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.

**

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. fifteen (15) hours out of the forty-five (45) hours stipulated in this clause may be used to attend an appointment witha 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 43 – Leave without pay for personal needs

43.01 Leave without pay will be granted for personal needs in the following manner:

a. subject to operational requirements, leave without pay for a period of up to three (3) months will be granted to an employee for personal needs;
b. subject to operational requirements, leave without pay for more than three (3) months but not exceeding one (1) year will be granted to an employee for personal needs;
c. an employee is entitled to leave without pay for personal needs twice under each of paragraphs (a) and (b) during the employee's total period of employment in the public service. The second period of leave under each sub-clause can be granted provided that the employee has remained in the public service for a period of ten (10) years subsequent to the expiration of the first period of leave under the relevant sub-clause. Leave without pay granted under this clause may not be used in combination with maternity or parental leave without the consent of the Employer.

Article 44 – Domestic violence leave

44.01 For the purposes of this clause domestic violence is considered to be any form of abuse or neglect that an employee or an employee's child experiences from a family member, or someone with whom the employee has or had an intimate relationship.

44.02

a. The parties recognize that employees may be subject to domestic violence in their personal life that could affect their attendance at work.
b. Upon request, an employee who is subject to domestic violence or who is the parent of a dependent child who is subject to domestic violence from someone with whom the employee has or had an

intimate relationship shall be granted domestic violence leave in order to enable the employee, in respect of such violence:

i. to seek care and/or support for themselves or their dependent child in respect of a physical or psychological injury or disability;
ii. to obtain services from an organization which provides services for individuals who are subject to domestic violence;
iii. to obtain professional counselling;
iv. to relocate temporarily or permanently; or
v. to seek legal or law enforcement assistance or to prepare for or participate in any civil or criminal legal proceeding.

c. The total domestic violence leave with pay which may be granted under this article shall not exceed seventy-five (75) hours in a fiscal year.
d. 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.
e. Notwithstanding paragraphs 44.02(b) and 44.02(c), an employee is not entitled to domestic violence leave if the employee is charged with an offence related to that act or if it is probable, considering the circumstances, that the employee committed that act.

Article 45 – Leave without pay for relocation of spouse

45.01 At the request of an employee, leave without pay for a period of up to one (1) year shall be granted to an employee whose spouse is permanently relocated and up to five (5) years to an employee whose spouse is temporarily relocated.

The Employer may require documentation supporting this request.

**Article 46 – Bereavement leave with pay

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, brother-in-law, or sister-in-law.

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 47 – Court leave

47.01 The Employer shall grant leave with pay to an employee for the period of time they are compelled:

a. to be available for jury selection;
b. to serve on a jury;
c. by subpoena or summons or other legal instrument to attend as a witness in any proceeding held:
    i. in or under the authority of a court of justice,
    ii. before a court, judge, justice, magistrate, or coroner,
    iii. before the Senate or House of Commons of Canada or a committee of the Senate or House of Commons otherwise than in the performance of the duties of the employee's position,
    iv. before a legislative council, legislative assembly or house of assembly, or any committee thereof that is authorized by law to compel the attendance of witnesses before it, or
    v. before an arbitrator or umpire or a person or body of persons authorized by law to make an inquiry and to compel the attendance of witnesses before it.

Article 48 – Leave with pay for participation in astaffing process

48.01 Where an employee participates in a CRA staffing process, including the recourse mechanism where applicable, or applies for a position in the public service, as defined in the Federal Public Sector Labour Relations Act, including the complaint process where applicable, the employee is entitled to leave with pay for the period during which the employee's presence is required for purposes of the process, and for such further period as the Employer considers reasonable for the employee to travel to and from the place where their presence is so required. This applies to a process related to the Interchange Program and to deployments.

Article 49 – Education leave without pay

49.01 The Employer recognizes the usefulness of education leave. Upon written application by the employee and with the approval of the Employer, an employee may be granted education leave without pay for varying periods of up to one (1) year, which can be renewed by mutual agreement, to attend a recognized institution for studies in some field of education in which preparation is needed to fill the employee's present role more adequately or to undertake studies in some field in order to provide a service which the Employer requires or is planning to provide.

49.02 At the Employer's discretion, an employee on education leave without pay under this Article may receive an allowance in lieu of salary of up to one hundred percent (100%) of the employee's annual rate of pay, depending on the degree to which the education leave is deemed, by the Employer, to be relevant to organizational requirements. Where the employee receives a grant, bursary, or scholarship, the education leave allowance may be reduced. In such cases, the amount of the reduction shall not exceed the amount of the grant, bursary, or scholarship.

49.03 Allowances already being received by the employee may, at the discretion of the Employer, be continued during the period of the education leave. The employee shall be notified when the leave is

approved whether such allowances are to be continued in whole or in part.

49.04

a. As a condition of the granting of education leave without pay, an employee shall, if required, give a written undertaking prior to the commencement of the leave to return to the service of the Employer for a period of not less than the period of the leave granted.
b. If the employee:
    i. fails to complete the course,
    ii. does not resume employment with the Employer on completion of the course, or
    iii. ceases to be employed, except by reason of death or lay-off, before termination of the period they have undertaken to serve after completion of the course,

    the employee shall repay the Employer all allowances paid to them under this Article during the education leave or such lesser sum as shall be determined by the Employer.

Article 50 – Career development leave

50.01 Career development refers to an activity which, in the opinion of the Employer, is likely to be of assistance to the individual in furthering their career development and to the organization in achieving its goals. The following activities shall be deemed to be part of career development:

a. a course given by the Employer;
b. a course offered by a recognized academic institution;
c. a seminar, convention, or study session in a specialized field directly related to the employee's work.

50.02 Upon written application by the employee, and with the approval of the Employer, career development leave with pay may be given for any one of the activities described in clause 50.01. The employee shall receive no compensation under Article 28, Overtime, and Article 32,

Travelling Time, during time spent on career development leave provided for in this Article.

50.03 Employees on career development leave shall be reimbursed for all reasonable travel and other expenses incurred by them which the Employer may deem appropriate.

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 52 – Leave for Traditional Indigenous Practices

52.01 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.

52.02
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.

52.03
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.

52.04
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 53 – Leave with or without pay for other reasons

53.01 At its discretion, the Employer may grant:

a. leave with pay when circumstances not directly attributable to the employee prevent their reporting for duty; such leave shall not be unreasonably withheld;
b. leave with or without pay for purposes other than those specified in this Agreement.

53.02 Personal Leave

Subject to operational requirements as determined by the Employer, and with an advance notice of at least five (5) working days, the employee shall be granted, in each fiscal year, up to fifteen (15) hours of leave with pay for reasons of a personal nature.

The leave will be scheduled at times convenient to both the employee and the Employer. Nevertheless, the Employer shall make every reasonable effort to grant the leaves at such times as the employee may request.

**

53.03 Management Performance Leave

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.
b. Leave granted under this article shall be subject to operational requirements.
c. At the end of any fiscal year, or upon termination of employment at the CRA, all remaining and unused portion of management performance leave credits will be automatically converted into vacation leave and subject to the provisions of Article 34, Vacation Leave with Pay.

53.04 Caregiving Leave

a. An employee who provides the Employer with proof that they are in receipt of or awaiting Employment Insurance (EI) benefits for Compassionate Care Benefits, Family Caregiver Benefits for Children and/or Family Caregiver Benefits for Adults may be granted leave without pay while in receipt of or awaiting these benefits.
b. The leave without pay described in paragraph 53.04(a) shall not exceed twenty-six (26) weeks for Compassionate Care Benefits, thirty-five (35) weeks for Family Caregiver Benefits for Children and fifteen (15) weeks for Family Caregiver Benefits for Adults, in addition to any applicable waiting period.
c. When notified, an employee who was awaiting benefits must provide the Employer with proof that the request for Employment Insurance (EI) Compassionate Care Benefits, Family Caregiver Benefits for Children and/or Family Caregiver Benefits for Adults has been accepted.
d. When an employee is notified that their request for Employment Insurance (EI) Compassionate Care Benefits, Family Caregiver Benefits for Children and/or Family Caregiver Benefits for Adults has been denied, paragraph 53.04(a) above ceases to apply.
e. Leave granted under this clause shall count for the calculation of "continuous employment" for the purpose of calculating severance pay and "service" for the purpose of calculating vacation leave. Time spent on such leave shall count for pay increment purposes.

**

53.05 Pre-retirement leave

The Employer will provide thirty-seven decimal five (37.5) hours ofpaid leave per year, up to a maximum of one-hundred and eighty seven decimal five (187.5) hours, to employees who have the combination of age and years of service to qualify for an immediate annuity without penalty under the Public Service Superannuation Act.

Part V – Other terms and conditions of employment

Article 54 – Restriction on outside employment

54.01 Unless otherwise specified by the Employer as being in an area that could represent a conflict of interest, employees shall not be restricted in engaging in other employment outside the hours they are required to work for the Employer.

Article 55 – Statement of duties

55.01 Upon written request, an employee shall be provided with a complete and current statement of the duties and responsibilities of their position, including the classification level and, where applicable, the point rating allotted by factor to their position, and an organization chart depicting the position's place in the organization.

Article 56 – Employee performance review 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 document in electronic format prescribed by the Employer for thispurpose.

56.02 Prior to an employee performance review the employee shall be given:

a. the evaluation form which will be used for the review;
b. any written document which provides instructions to the person conducting the review.

56.03

a. When a formal assessment of an employee's performance is made, the employee concerned must be given an opportunity to sign the assessment form in question upon its completion to indicate that its contents have been read. An employee's signature on the assessment form shall be considered to be an indication only that its contents have been read and shall not indicate the employee's concurrence with the statements contained on the form.

   The employee shall be provided with a copy of the assessment at the time that the assessment is signed by the employee.

b. The Employer's representative(s) who assesses an employee's performance must have observed or been aware of the employee's performance for at least one-half (1/2) of the period for which the employee's performance is evaluated.
c. An employee has the right to make written comments to be attached to the performance review form.

56.04 Upon written request of an employee, the personnel file of that employee shall be made available at least once per year for the employee's examination in the presence of an authorized representative of the Employer.

56.05 When a report pertaining to an employee's performance or conduct is placed on that employee's personnel file, the employee concerned shall be given an opportunity to sign the report in question to indicate that its contents have been read.

Article 57 – Membership fees

57.01 The Employer shall reimburse an employee for the payment of membership or registration fees to an organization or governing body when the payment of such fees is a requirement for the continuation of the performance of the duties of the employee's position.

57.02 Membership dues referred to in Article 11, Check-Off, of this Agreement are specifically excluded as reimbursable fees under this Article.

Article 58 – Professional accounting associationannual membership fee

58.01 Subject to paragraphs (a), (b) and (c), the Employer shall reimburse an employee's payment of annual membership fees to the Chartered Professional Accountants of Canada (CPA), and to one (1) of their respective provincial organizations.

a. Except as provided under paragraph (b) below, the reimbursement of annual membership fees relates to the payment of an annual fee which is a mandatory requirement by the CPA to maintain a professional designation and membership in good standing. This reimbursement will include the payment of the "Office des professions du Québec" (OPQ) annual fee.
b. Portions of fees or charges of an administrative nature such as the following are not subject to reimbursement under this clause: service charges for the payment of fees on an installment or post-dated basis; late payment charges or penalties; initiation fees; reinstatement fees required to maintain a membership in good standing; or payments of arrears for re-admission to an accounting association.
c. In respect of requests for reimbursement of professional fees made pursuant to this clause, the employee shall be required to provide the Employer with receipts to validate payments made.

Article 59 – Wash-up time

59.01 Where the Employer determines that due to the nature of work there is a clear cut need, wash-up time up to a maximum of ten (10) minutes will be permitted before the end of the working day.

**Article 60 Call centre and contact centre employees

**

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 aregular break or meal period.

60.02

a. Call monitoring is intended to improve performance by providing guidance and feedback to the employee.
b. When the Employer makes reference to a call recording, upon request, the employee will be given access to review the call recording that is being referred to.

60.03 Coaching and development feedback resulting from call monitoring shall be provided in a timely and meaningful fashion.

Part VI – Part-time employees

**Article 61 – Part-time employees

61.01 Definition

Part-time employee means an employee whose weekly scheduled hours of work on average are less than those established in Article 25 but not less than those prescribed in the Federal Public Sector Labour Relations Act.

General

61.02 Unless otherwise specified in this Article, part-time employees shall be entitled to the benefits provided under this Agreement in the same proportion as the number of straight-time hours worked in a week compared with thirty-seven decimal five (37.5).

61.03 Part-time employees are entitled to overtime compensation in accordance with subparagraphs (ii) and (iii) of the overtime definition in clause 2.01.

61.04 The days of rest provisions of this Agreement apply only in a week when a part-time employee has worked five (5) days at straight-time or thirty-seven decimal five (37.5) hours at straight-time.

Specific Application of this Agreement

61.05 Reporting Pay

Subject to clause 61.04, when a part-time employee meets the requirements to receive reporting pay on a day of rest, in accordance with

subparagraph 28.05(c)(i), or is entitled to receive a minimum payment rather than pay for actual time worked during a period of standby, in accordance with subparagraphs 28.05(c)(i) or 28.06(a)(i), the part-time employee shall be paid a minimum payment of four (4) hours pay at the straight-time rate of pay.

61.06 Call-Back

When a part-time employee meets the requirements to receive call-back pay in accordance with subparagraph 28.06(a)(i), and is entitled to receive the minimum payment rather than pay for actual time worked, the part-time employee shall be paid a minimum payment of four (4) hours pay at the straight-time rate.

**

Designated Holidays

61.07 A part-time employee shall not be paid for the designated holidays but shall, instead be paid four decimal six percent (4.6%) 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.

61.08 Subject to paragraph 25.23(d), when a part-time employee is required to work on a day which is prescribed as a designated paid holiday for a full-time employee in clause 30.01, the employee shall be paid at time and one-half (1 1/2) of the straight-time rate of pay for all hours worked up to seven decimal five (7.5) hours and double time (2) thereafter.

61.09 A part-time employee who reports for work as directed on a day which is prescribed as a designated paid holiday for a full-time employee in clause 30.01, shall be paid for the time actually worked in accordance with clause 61.08, or a minimum of four (4) hours pay at the straight-time rate, whichever is greater.

**

61.10 Vacation Leave

A part-time employee shall earn vacation leave credits for each month in which the employee 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 Sick leave

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 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.

61.12

a. For the purposes of administration of clauses 61.10 and 61.11, where an employee does not work the same number of hours each week, the normal workweek shall be the weekly average of the hours worked at the straight-time rate calculated on a monthly basis.
b. An employee whose employment in any month is a combination ofboth full-time and part-time employment shall not earn vacation or sick leave credits in excess of the entitlement of a full-timeemployee.

61.13 Bereavement leave

Notwithstanding clause 61.02, there shall be no prorating of a “day” in Article 46, Bereavement Leave With Pay.

61.14 Severance Pay

Notwithstanding the provisions of Article 62, Severance Pay, of this Agreement, where the period of continuous employment in respect of which severance benefit is to be paid consists of both full- and part-time employment or varying levels of part-time employment, the benefit shall be calculated as follows: the period of continuous employment eligible for severance pay shall be established and the part-time portions shall be consolidated to equivalent full-time. The equivalent full-time period in years shall be multiplied by the full-time weekly pay rate for the appropriate group and level to produce the severance pay benefit.

61.15 Rest Breaks

a. The Employer will provide two (2) rest periods of fifteen (15) minutes each per full working day, as established in paragraph 25.06 (b), except on occasions when operational requirements do not permit.
b. Where the employee does not complete a full working day, as per 25.06 (b), the Employer will provide one (1) rest period of fifteen (15) minutes in every period of four (4) hours worked except on occasions when operational requirements do not permit.

Part VII – Pay and duration

Article 62 – Severance pay

62.01 Under the following circumstances and subject to clause 62.02, an employee shall receive severance benefits calculated on the basis of the weekly rate of pay to which they are entitled for the classification prescribed in their certificate of appointment on the date of their termination of employment.

a. **Lay-off**
   i. On the first lay-off, for the first complete year of continuous employment, two (2) weeks' pay, or three (3) weeks' pay for employees with ten (10) or more and less than twenty (20) years of continuous employment, or four (4) weeks' pay for employees with twenty (20) or more years of continuous employment, plus one (1) weeks' pay for each additional complete year of continuous employment and, in the case of a partial year of continuous employment, one (1) weeks' pay multiplied by the number of days of continuous employment divided by three hundred and sixty-five (365).
   ii. On second or subsequent lay-off, one (1) week's pay for each complete year of continuous employment and, in the case of a partial year of continuous employment, one (1) week's pay multiplied by the number of days of continuous employment divided by three hundred and sixty-five (365), less any period in respect of which the employee was granted severance pay under subparagraph (a)(i).

b. **Rejection on Probation**
   On rejection on probation, when an employee has completed more than one (1) year of continuous employment and ceases to be employed by reason of rejection during a probationary period, one (1) week's pay.

c. **Death**
   If an employee dies, there shall be paid to the employee's estate a severance payment in respect of the employee's complete period of continuous employment, comprised of one (1) week's pay for each

complete year of continuous employment and, in the case of a partial year of continuous employment, one (1) week's pay multiplied by the number of days of continuous employment divided by three hundred and sixty-five (365), to a maximum of thirty (30) weeks' pay, regardless of any other benefit payable.

d. **Termination for Cause for Reasons of Incapacity or Incompetence**
   i. When an employee has completed more than one (1) year of continuous employment and ceases to be employed by reason of termination for cause for reasons of incapacity pursuant to paragraph 51(1)(g) of the Canada Revenue Agency Act, one week's pay for each complete year of continuous employment with a maximum benefit of twenty-eight (28) weeks.
   ii. When an employee has completed more than ten (10) years of continuous employment and ceases to be employed by reason of termination for cause for reasons of incompetence pursuant to paragraph 51(1)(g) of the Canada Revenue Agency Act, one (1) week's pay for each complete year of continuous employment with a maximum benefit of twenty-eight (28) weeks.

62.02 Severance benefits payable to an employee under this Article shall be reduced by any period of continuous employment in respect of which the employee was already granted any type of termination benefit. Under no circumstances shall the maximum severance pay provided under clause 62.01 be pyramided.

Appointment to a Schedule I, IV or V Employer

62.03

An employee who resigns to accept an appointment with an organization listed in Schedule I, IV or V of the Financial Administration Act shall be paid any outstanding payment in lieu of severance if applicable under Appendix "I".

62.04

Employees who were subject to the payment in lieu of severance for the elimination of severance pay for voluntary separation (resignation and retirement) and who opted to defer their payment, the former provisions outlining the payment in lieu are found at Appendix "I".

Article 63 – Pay administration

63.01 Except as provided in this Article, the terms and conditions governing the application of pay to employees are not affected by this Agreement.

63.02 An employee is entitled to be paid for services rendered at:

a. the pay specified in Appendix "A", for the classification of the position to which the employee is appointed, if the classification coincides with that prescribed in the employee's certificate of appointment; or
b. the pay specified in Appendix "A", for the classification prescribed in the employee's certificate of appointment, if that classification and the classification of the position to which the employee is appointed do not coincide.

63.03

a. The rates of pay set forth in Appendix "A" shall become effective on the dates specified.
b. Where the rates of pay set forth in Appendix "A" have an effective date prior to the date of signing of this Agreement, the following shall apply:
    i. "retroactive period" for the purpose of subparagraphs (ii) to (v) means the period from the effective date of the revision up to and including the day before the collective agreement is signed or when an arbitral award is rendered therefore;
    ii. a retroactive upward revision in rates of pay shall apply to employees, former employees or in the case of death, the estates of former employees who were employees in the bargaining unit during the retroactive period;
    iii. for initial appointments made during the retroactive period, the rate of pay selected in the revised rates of pay is the rate which is shown immediately below the rate of pay being received prior to the revision;

iv. for promotions, demotions, deployments, transfers or acting situations effective during the retroactive period, the rate of pay shall be recalculated, in accordance with CRA's Directive on Terms and Conditions of Employment, using the revised rates of pay. If the recalculated rate of pay is less than the rate of pay the employee was previously receiving, the revised rate of pay shall be the rate, which is nearest to, but not less than the rate of pay being received prior to the revision. However, where the recalculated rate is at a lower step in the range, the new rate shall be the rate of pay shown immediately below the rate of pay being received prior to the revision;

v. no payment or no notification shall be made pursuant to paragraph 63.03(b) for one dollar ($1.00) or less.

63.04 Where a pay increment and a pay revision are effected on the same date, the pay increment shall be applied first and the resulting rate shall be revised in accordance with the pay revision.

63.05 This Article is subject to the Memorandum of Understanding signed by the Treasury Board Secretariat and the Alliance dated February 9, 1982, in respect of red-circled employees (see Appendix F).

63.06 If, during the term of this Agreement, a new classification standard for a group is established and implemented by the Employer, the Employer shall, before applying rates of pay to new levels resulting from the application of the standard, negotiate with the Alliance the rates of pay and the rules affecting the pay of employees on their movement to the new levels.

63.07

a. When an employee is required by the Employer to substantially perform the duties of a higher classification level in an acting capacity and performs those duties for at least three (3) consecutive working days or shifts, the employee shall be paid acting pay calculated from the date on which they commenced to act as if they

had been appointed to that higher classification level for the period in which they act.

b. When a day designated as a paid holiday occurs during the qualifying period, the holiday shall be considered as a day worked for purposes of the qualifying period.

63.08 When the regular pay day for an employee falls on their day of rest, every effort shall be made to issue their cheque on their last working day, provided it is available at their regular place of work.

Article 64 – Agreement reopener

64.01 This Agreement may be amended by mutual consent.

**Article 65 – Duration

**

65.01 This Agreement shall expire on October 31, 2025.

65.02 Unless otherwise expressly stipulated, the provisions of this Agreement shall become effective on the date it is signed.

This collective agreement is signed during the COVID-19 pandemic. Given the exceptional circumstances and the social distancing restrictions imposed by Public Health Authorities, the parties have agreed to sign this collective agreement electronically.

SIGNED AT OTTAWA, this 27th day of the month of June 2023.

THE CANADA REVENUE AGENCY

Bob Hamilton

Sonia Côté

Philippe Blanchette

Nick Gualtieri

Lisa Allen

Emery Kenabantu

Nicole Leblanc

Qumber Rizvi

Kira Sherry

THE PUBLIC SERVICE ALLIANCE OF CANADA

Chris Aylward

Marc Brière

Adam Jackson

Dan Aiken

Eddy Aristil

Andria Cullen

Ashley Green

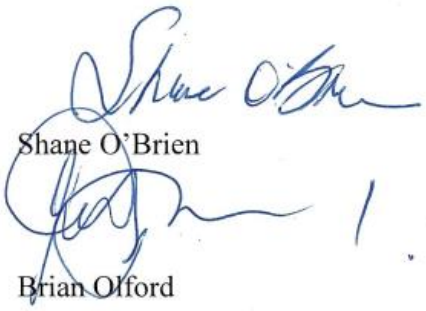
Kimberly Koch

David Lanthier

Ernie Weir

Patti Sirois

Marc Bellavance



Shane O'Brien

Brian Olford

Jamie vanSydenborgh

Morgan Gay

**Appendix "A" - Rates of Pay and Pay Notes

** Appendix "A-1"

SP – Service and Program Group – Annual Rates of Pay (in dollars)

SP-01

Effective Date	Salary Increment 1	Salary Increment 2	Salary Increment 3	Salary Increment 4	Salary Increment 5
From:	41658	42702	43768	44863	45987
Effective November 1, 2021–	42283	43343	44425	45536	46677
Effective November 1, 2022 - Wage adjustment to all levels and steps	42812	43885	44981	46106	47261
Effective November 1, 2022	44311	45421	46556	47720	48916
Effective November 1, 2023 Wage adjustment to all levels and steps	44533	45649	46789	47959	49161
Effective November 1, 2023	45869	47019	48193	49398	50636

Effective November 1, 2024 - Wage adjustment to all levels and steps	45984	47137	48314	49522	50763
Effective November 1, 2024	46904	48080	49281	50513	51779

SP-02

Effective Date	Salary Increment 1	Salary Increment 2	Salary Increment 3	Salary Increment 4	Salary Increment 5
From:	47765	48960	50183	51441	52724
Effective November 1, 2021 –	48482	49695	50936	52213	53515
Effective November 1, 2022 - Wage adjustment to all levels and steps	49089	50317	51573	52866	54184
Effective November 1, 2022	50808	52079	53379	54717	56081
Effective November 1, 2023 - Wage adjustment to all levels and steps	51063	52340	53646	54991	56362
Effective November 1, 2023	52595	53911	55256	56641	58053
Effective November 1, 2024 - Wage adjustment to all levels and steps	52727	54046	55395	56783	58199
Effective November 1, 2024	53782	55127	56503	57919	59363

SP-03

Effective Date	Salary Increment 1	Salary Increment 2	Salary Increment 3	Salary Increment 4	Salary Increment 5
From:	52954	54277	55635	57027	58453
Effective November 1, 2021 –	53749	55092	56470	57883	59330
Effective November 1, 2022 - Wage adjustment to all levels and steps	54421	55781	57176	58607	60072
Effective November 1, 2022 –	56326	57734	59178	60659	62175
Effective November 1, 2023 - Wage adjustment to all levels and steps	56608	58023	59474	60963	62486
Effective November 1, 2023	58307	59764	61259	62792	64361
Effective November 1, 2024 Wage adjustment to all levels and steps	58453	59914	61413	62949	64522
Effective November 1, 2024	59623	61113	62642	64208	65813

SP-04

Effective Date	Salary Increment 1	Salary Increment 2	Salary Increment 3	Salary Increment 4	Salary Increment 5
From:	58076	59817	61613	63458	65363
Effective November 1, 2021 –	58948	60715	62538	64410	66344
Effective November 1, 2022 - Wage adjustment to all levels and steps	59685	61474	63320	65216	67174
Effective November 1, 2022 –	61774	63626	65537	67499	69526
Effective November 1, 2023 - Wage adjustment to all levels and steps	62083	63945	65865	67837	69874
Effective November 1, 2023	63946	65864	67841	69873	71971
Effective November 1, 2024 Wage adjustment to all levels and steps	64106	66029	68011	70048	72151
Effective November 1, 2024	65389	67350	69372	71449	73595

SP-05

Effective Date	Salary Increment 1	Salary Increment 2	Salary Increment 3	Salary Increment 4	Salary Increment 5
From:	62858	64746	66687	68686	70749
Effective November 1, 2021 –	63801	65718	67688	69717	71811
Effective November 1, 2022 - Wage adjustment to all levels and steps	64599	66540	68535	70589	72709
Effective November 1, 2022 –	66860	68869	70934	73060	75254
Effective November 1, 2023 - Wage adjustment to all levels and steps	67195	69214	71289	73426	75631
Effective November 1, 2023	69211	71291	73428	75629	77900
Effective November 1, 2024 - Wage adjustment to all levels and steps	69385	71470	73612	75819	78095
Effective November 1, 2024	70773	72900	75085	77336	79657

SP-06

Effective Date	Salary Increment 1	Salary Increment 2	Salary Increment 3	Salary Increment 4	Salary Increment 5
From:	68012	70053	72155	74318	76545
Effective November 1, 2021 –	69033	71104	73238	75433	77694
Effective November 1, 2022 - Wage adjustment to all levels and steps	69896	71993	74154	76376	78666
Effective November 1, 2022 –	72343	74513	76750	79050	81420
Effective November 1, 2023 - Wage adjustment to all levels and steps	72705	74886	77134	79446	81828
Effective November 1, 2023	74887	77133	79449	81830	84283
Effective November 1, 2024 - Wage adjustment to all levels and steps	75075	77326	79648	82035	84494
Effective November 1, 2024	76577	78873	81241	83676	86184

SP-07

Effective Date	Salary Increment 1	Salary Increment 2	Salary Increment 3	Salary Increment 4	Salary Increment 5
From:	73589	75797	78070	80413	82826
Effective November 1, 2021 –	74693	76934	79242	81620	84069
Effective November 1, 2022 - Wage adjustment to all levels and steps	75627	77896	80233	82641	85120
Effective November 1, 2022	78274	80623	83042	85534	88100
Effective November 1, 2023 - Wage adjustment to all levels and steps	78666	81027	83458	85962	88541
Effective November 1, 2023	81026	83458	85962	88541	91198
Effective November 1, 2024 - Wage adjustment to all levels and steps	81229	83667	86177	88763	91426
Effective November 1, 2024	82854	85341	87901	90539	93255

SP-08

Effective Date	Salary Increment 1	Salary Increment 2	Salary Increment 3	Salary Increment 4	Salary Increment 5
From:	86484	89079	91750	94501	97339
Effective November 1, 2021 –	87782	90416	93127	95919	98800
Effective November 1, 2022 - Wage adjustment to all levels and steps	88880	91547	94292	97118	100035
Effective November 1, 2022 –	91991	94752	97593	100518	103537
Effective November 1, 2023 - Wage adjustment to all levels and steps	92451	95226	98081	101021	104055
Effective November 1, 2023	95225	98083	101024	104052	107177
Effective November 1, 2024 - Wage adjustment to all levels and steps	95464	98329	101277	104313	107445
Effective November 1, 2024	97374	100296	103303	106400	109594

SP-09

Effective Date	Salary Increment 1	Salary Increment 2	Salary Increment 3	Salary Increment 4	Salary Increment 5
From:	95995	98880	101844	104900	108042
Effective November 1, 2021 –	97435	100364	103372	106474	109663
Effective November 1, 2022 - Wage adjustment to all levels and steps	98653	101619	104665	107805	111034
Effective November 1, 2022 –	102106	105176	108329	111579	114921
Effective November 1, 2023 - Wage adjustment to all levels and steps	102617	105702	108871	112137	115496
Effective November 1, 2023	105696	108874	112138	115502	118961
Effective November 1, 2024 - Wage adjustment to all levels and steps	105961	109147	112419	115791	119259
Effective November 1, 2024	108081	111330	114668	118107	121645

SP-10

Effective Date	Salary Increment 1	Salary Increment 2	Salary Increment 3	Salary Increment 4	Salary Increment 5
From:	108326	111578	114920	118372	121923
Effective November 1, 2021 –	109951	113252	116644	120148	123752
Effective November 1, 2022 - Wage adjustment to all levels and steps	111326	114668	118103	121650	125299
Effective November 1, 2022 –	115223	118682	122237	125908	129685
Effective November 1, 2023 - Wage adjustment to all levels and steps	115800	119276	122849	126538	130334
Effective November 1, 2023	119274	122855	126535	130335	134245
Effective November 1, 2024 - Wage adjustment to all levels and steps	119573	123163	126852	130661	134581
Effective November 1, 2024	121965	125627	129390	133275	137273

SP – Service and Program Group – Pay Notes

Pay increment for full-time and part-time employees

1. The pay increment period for employees at levels SP-01 to SP-10 is fifty-two (52) weeks. A pay increment shall be to the next rate in the scale of rates.

2. The pay increment date for an employee appointed to a position in the bargaining unit on promotion, demotion or from outside the public service on or after November 1, 2021, shall be the pay increment period as calculated from the date of the promotion, demotion or appointment from outside the public service.

3. a. An indeterminate employee who is required to act at a higher occupational group and level, shall receive an increment at the higher group and level after having reached fifty-two (52) weeks of cumulative service at the same occupational group and level at the CRA.
   b. An indeterminate employee will be entitled to go to the next salary increment of the acting position, “cumulative” means all periods of acting with the CRA at the same occupational group and level.

Pay adjustment

**

4. Subject to Appendix E - Rates of pay will be adjusted within one hundred and eighty days (180) days of signature of the collective agreement. Changes to rates of pay with an effective date prior to the salary adjustment date will be paid according to Appendix E, as a lump sum payment.

5. Employees will receive an economic increase in salary of 1.5% on November 1, 2021, an economic increase in salary of 3.5% and a wage adjustment of 1.25% on November 1, 2022, an economic increase in salary of 3% and a wage adjustment of 0.5% on November 1, 2023, an economic increase in salary of 2% and a wage adjustment of 0.25% on November 1, 2024.

6. **Transitional Note** - See Appendix "B" Conversion of Previous Occupational Groups and Levels to the SP Occupational Group.

This appendix identifies which SP level the former occupational groups and levels were converted to, and the associated rate of pay on conversion.

Term employees – full-time and part-time

7. Entitlement for an increment after fifty-two (52) weeks of cumulative service with the CRA:
    a. An employee appointed to a term position within the CRA shall receive an increment after having reached fifty-two (52) weeks of cumulative service with the CRA, at the same occupational group and level.
    b. For the purpose of defining when a determinate employee will be entitled to go to the next salary increment, "cumulative" means all service, whether continuous or discontinuous, with the CRA at the same occupational group and level.
    c. **Transitional Note** – Employees who were previously term employees but who were not on strength at the time of the SP conversion will be brought back at the rate of pay that is closest to but not less than the rate of pay at which they left the CRA calculated as if they had been on strength at the time of conversion.
    d. **Transitional Note** – The "cumulative" service accumulated prior to conversion at the same occupational group and level will count towards the increment date in the converted SP group and level.

MG-SPS – Management Group – Annual Rates of Pay (in dollars)

MG-SPS-01

Effective Date	Salary Increment 1	Salary Increment 2	Salary Increment 3	Salary Increment 4	Salary Increment 5	Salary Increment 6	Salary Increment 7	Salary Increment 8	Salary Increment 9
From:	59623	61552	63543	65606	67730	69925	72188	74524	76864
Effective November 1, 2021 -	60518	62476	64497	66591	68746	70974	73271	75642	78017
Effective November 1, 2022 - Wage adjustment to all levels and steps	61275	63257	65304	67424	69606	71862	74187	76588	78993
Effective November 1, 2022 -	63420	65471	67590	69784	72043	74378	76784	79269	81758
Effective November 1, 2023 - Wage adjustment to all levels and steps	63738	65799	67928	70133	72404	74750	77168	79666	82167
Effective November 1, 2023	65651	67773	69966	72237	74577	76993	79484	82056	84633
Effective November 1, 2024 - Wage adjustment to all levels and steps	65816	67943	70141	72418	74764	77186	79683	82262	84845

Effective November 1, 2024	67133	69302	71544	73867	76260	78730	81277	83908	86542

MG-SPS-02

Effective Date	Salary Increment 1	Salary Increment 2	Salary Increment 3	Salary Increment 4	Salary Increment 5	Salary Increment 6	Salary Increment 7	Salary Increment 8	Salary Increment 9
From:	65200	67314	69490	71743	74068	76467	78941	81497	84057
Effective November 1, 2021 - and steps	66178	68324	70533	72820	75180	77615	80126	82720	85318
Effective November 1, 2022 - Wage adjustment to all levels and steps	67006	69179	71415	73731	76120	78586	81128	83754	86385
Effective November 1, 2022 -	69352	71601	73915	76312	78785	81337	83968	86686	89409
Effective November 1, 2023 - Wage adjustment to all levels and steps	69699	71960	74285	76694	79179	81744	84388	87120	89857
Effective November 1, 2023	71790	74119	76514	78995	81555	84197	86920	89734	92553
Effective November 1, 2024 - Wage adjustment to all levels and steps	71970	74305	76706	79193	81759	84408	87138	89959	92785
Effective November 1, 2024	73410	75792	78241	80777	83395	86097	88881	91759	94641

MG-SPS-03

Effective Date	Salary Increment 1	Salary Increment 2	Salary Increment 3	Salary Increment 4	Salary Increment 5	Salary Increment 6	Salary Increment 7	Salary Increment 8	Salary Increment 9
From:	70126	72397	74743	77162	79661	82242	84907	87654	90404
Effective November 1, 2021 -	71178	73483	75865	78320	80856	83476	86181	88969	91761
Effective November 1, 2022 - Wage adjustment to all levels and steps	72068	74402	76814	79299	81867	84520	87259	90082	92909
Effective November 1, 2022 -	74591	77007	79503	82075	84733	87479	90314	93235	96161
Effective November 1, 2023 - Wage adjustment to all levels and steps	74964	77393	79901	82486	85157	87917	90766	93702	96642
Effective November 1, 2023	77213	79715	82299	84961	87712	90555	93489	96514	99542
Effective November 1, 2024 - Wage adjustment to all levels and steps	77407	79915	82505	85174	87932	90782	93723	96756	99791
Effective November 1, 2024	78956	81514	84156	86878	89691	92598	95598	98692	101787

MG-SPS-04

Effective Date	Salary Increment 1	Salary Increment 2	Salary Increment 3	Salary Increment 4	Salary Increment 5	Salary Increment 6	Salary Increment 7	Salary Increment 8	Salary Increment 9
From:	74535	77382	80339	83403	86591	89899	93334	96896	100456
Effective November 1, 2021 -	75654	78543	81545	84655	87890	91248	94735	98350	101963
Effective November 1, 2022 - Wage adjustment to all levels and steps	76600	79525	82565	85714	88989	92389	95920	99580	103238
Effective November 1, 2022 -	79281	82309	85455	88714	92104	95623	99278	103066	106852
Effective November 1, 2023 - Wage adjustment to all levels and steps	79678	82721	85883	89158	92565	96102	99775	103582	107387
Effective November 1, 2023	82069	85203	88460	91833	95342	98986	102769	106690	110609
Effective November 1, 2024 - Wage adjustment to all levels and steps	82275	85417	88682	92063	95581	99234	103026	106957	110886
Effective November 1, 2024	83921	87126	90456	93905	97493	101219	105087	109097	113104

MG-SPS-05

Effective Date	Salary Increment 1	Salary Increment 2	Salary Increment 3	Salary Increment 4	Salary Increment 5	Salary Increment 6	Salary Increment 7	Salary Increment 8	Salary Increment 9
From:	89412	92827	96374	100054	103874	107841	111960	116233	120511
Effective November 1, 2021 -	90754	94220	97820	101555	105433	109459	113640	117977	122319
Effective November 1, 2022 - Wage adjustment to all levels and steps	91889	95398	99043	102825	106751	110828	115061	119452	123848
Effective November 1, 2022 -	95106	98737	102510	106424	110488	114707	119089	123633	128183
Effective November 1, 2023 - Wage adjustment to all levels and steps	95582	99231	103023	106957	111041	115281	119685	124252	128824
Effective November 1, 2023	98450	102208	106114	110166	114373	118740	123276	127980	132689
Effective November 1, 2024 - Wage adjustment to all levels and steps	98697	102464	106380	110442	114659	119037	123585	128300	133021
Effective November 1, 2024	100671	104514	108508	112651	116953	121418	126057	130866	135682

MG-SPS-06

Effective Date	Salary Increment 1	Salary Increment 2	Salary Increment 3	Salary Increment 4	Salary Increment 5	Salary Increment 6	Salary Increment 7	Salary Increment 8	Salary Increment 9
From:	98253	102006	105900	109947	114146	118505	123029	127726	132427
Effective November 1, 2021 -	99727	103537	107489	111597	115859	120283	124875	129642	134414
Effective November 1, 2022 - Wage adjustment to all levels and steps	100974	104832	108833	112992	117308	121787	126436	131263	136095
Effective November 1, 2022 -	104509	108502	112643	116947	121414	126050	130862	135858	140859
Effective November 1, 2023 - Wage adjustment to all levels and steps	105032	109045	113207	117532	122022	126681	131517	136538	141564
Effective November 1, 2023	108183	112317	116604	121058	125683	130482	135463	140635	145811
Effective November 1, 2024 - Wage adjustment to all levels and steps	108454	112598	116896	121361	125998	130809	135802	140987	146176
Effective November 1, 2024	110624	114850	119234	123789	128518	133426	138519	143807	149100

MG-SPS – Management Group – Pay Notes

Pay increment for full-time and part-time employees

1. The pay increment period for employees at levels MG-SPS-1 to MG-SPS-6 is fifty-two (52) weeks. A pay increment shall be to the next rate in the scale of rates.

2. The pay increment date for an employee appointed to a position in the bargaining unit on promotion, demotion or from outside the public service on or after November 1, 2021, shall be the pay increment period as calculated from the date of the promotion, demotion or appointment from outside the public service.

3. a. An indeterminate employee who is required to act at a higher occupational group and level shall receive an increment at the higher group and level after having reached fifty-two (52) weeks of cumulative service at the same occupational group and level at the CRA.
   b. An indeterminate employee will be entitled to go to the next salary increment of the acting position, “cumulative” means all periods of acting with the CRA at the same occupational group and level.

Pay adjustment

**

4. Subject to Appendix E - Rates of pay will be adjusted within one hundred and eighty days (180) days of signature of the collective agreement. Changes to rates of pay with an effective date prior to the salary adjustment date will be paid according to Appendix E, as a lump sum payment.

5. Employees will receive an economic increase in salary of 1.5% on November 1, 2021, an economic increase in salary of 3.5% and a wage adjustment of 1.25% on November 1, 2022, an economic increase in salary of 3% and a wage adjustment of 0.5% on November 1, 2023, an economic increase in salary of 2% and a wage adjustment of 0.25% on November 1, 2024.

Term employees – full-time and part-time

6. Entitlement for an increment after fifty-two (52) weeks of cumulative service with the CRA
    a. An employee appointed to a term position within the CRA shall receive an increment after having reached fifty-two (52) weeks of cumulative service with the CRA, at the same occupational group and level.
    b. For the purpose of defining when a determinate employee will be entitled to go to the next salary increment, "cumulative" means all service, whether continuous or discontinuous, with the CRA at the same occupational group and level.

**Appendix "A-2"

Rates of Pay and Pay Notes (Salary protected employees)

AS – Administrative Services Group – Annual Rates of Pay (in dollars)

AS-04

Effective Date	Salary Increment 1	Salary Increment 2	Salary Increment 3
From:	74131	77095	80175
Effective November 1, 2021	75243	78252	81378
Effective November 1, 2022 - Wage adjustment to all levels and steps	76184	79231	82396
Effective November 1, 2022	78851	82005	85280
Effective November 1, 2023 –Wage adjustment to all levels and steps	79246	82416	85707

Effective November 1, 2023	81624	84889	88279
Effective November 1, 2024 - Wage adjustment to all levels and steps	81829	85102	88500
Effective November 1, 2024	83466	86805	90270

The preceding rates of pay apply to employees who are subject to Article 62.05 in respect of red-circled employees. These employees continue to be governed by the Pay Notes in effect at Treasury Board for these classifications, as applicable.

DA – Data Processing Group – Annual Rates of Pay (in dollars)

DA-CON-01 and DA-CON-02

Effective Date	Salary Increment 1	Salary Increment 2	Salary Increment 3	Salary Increment 4
From:	42871	44156	45479	46844
Effective November 1, 2021	43515	44819	46162	47547
Effective November 1, 2022 – Wage adjustment to all levels and steps	44059	45380	46740	48142
Effective November 1, 2022	45602	46969	48376	49827
Effective November 1, 2023 – Wage adjustment to all levels and steps	45831	47204	48618	50077
Effective November 1, 2023	47206	48621	50077	51580
Effective November 1, 2024 – Wage adjustment to all levels and steps	47325	48743	50203	51709
Effective November 1, 2024	48272	49718	51208	52744

The preceding rates of pay apply to employees who are subject to clause 63.05 in respect of red-circled employees. These employees continue to be governed by the Pay Notes in effect at Treasury Board for these classifications, as applicable.

GS – General Services Group (Non-supervisory) – Hourly Rates of Pay (in dollars)

Level 4 Zone 1

Effective Date	Salary Increment 1
From:	27,50
Effective November 1, 2021	27,91
Effective November 1, 2022 - Wage adjustment to all levels and steps	28,26
Effective November 1, 2022	29,25
Effective November 1, 2023- Wage adjustment to all levels and steps	29,40
Effective November 1, 2023	30,29
Effective November 1, 2024 - Wage adjustment to all levels and steps	30,37
Effective November 1, 2024	30,98

Zone 1 – British Columbia, Yukon, Nunavut and Northwest Territories

The preceding rates of pay apply to employees who are subject to clause 63.05 in respect of red-circled employees. These employees continue to be governed by the Pay Notes in effect at Treasury Board for these classifications, as applicable

PI – Primary Products Inspection Group – Annual Rates of Pay (in dollars)

PI-3

Effective Date	Salary Increment 1
From:	63157
Effective November 1, 2021	64105
Effective November 1, 2022 - Wage adjustment to all levels and steps	64907
Effective November 1, 2022	67179
Effective November 1, 2023- Wage adjustment to all levels and steps	67515
Effective November 1, 2023	69541
Effective November 1, 2024 - Wage adjustment to all levels and steps	69715
Effective November 1, 2024	71110

The preceding rates of pay apply to employees who are subject to clause 63.05 in respect of red-circled employees. These employees continue to be governed by the Pay Notes in effect at Treasury Board for these classifications, as applicable.

PI – Primary Products Inspection Group – Annual Rates of Pay (in dollars)

Sub-Group: Grain Inspection PI-CGC-03

Effective Date	Salary Increment 1
From:	69711
Effective November 1, 2021	70757
Effective November 1, 2022 - Wage adjustment to all levels and steps	71642
Effective November 1, 2022	74150
Effective November 1, 2023- Wage adjustment to all levels and steps	74521
Effective November 1, 2023	76757
Effective November 1, 2024 - Wage adjustment to all levels and steps	76949
Effective November 1, 2024	78488

The preceding rates of pay apply to employees who are subject to clause 63.05 in respect of red-circled employees. These employees continue to be governed by the Pay Notes in effect at Treasury Board for these classifications, as applicable.

Appendix "B"

Conversion of Previous Occupational Groups and Levels to the SP Occupational Group

The employee's "Official Employee Notification" (OEN) will establish which SP level the employee's substantive position will be converted to.

The following grid shows where the majority of previous occupational groups and levels will be converted to the SP occupational group and level. Employees will be paid at the closest to, but not less than rate in the "From" line of the SP rates of pay, based on their SP level as established by the employee's "Official Employee Notification."

Table 1

SP-01	**SP-02**	**SP-03**	**SP-04**	**SP-05**
CR-01	CR-03	CR-04	AS-01	AS-02
CR-02	DA-PRO-02	DA-PRO-03	CR-05	DA-PRO-05
DA-CON-01	GS-STS-03	GL&T-MAN-06	DA-PRO-O4	DD-04
DA-CON-02	GS-STS-04	ST-OCE-03	GT-02	GT-03
GS-PRC-02	ST-OCE-02	ST-SCY-02	PG-01	IS-02
			PM-01	OM-02
			PR-COM-03	PM-02

Table 2

SP-06	SP-07	SP-08	SP-09	SP-10
AS-03	AS-04	AS-05	AS-06	AS-07
PG-02	GT-04	GT-05	GT-06	IS-06
PM-03	IS-03	IS-04	IS-05	PG-05
	OM-03	OM-04	OM-05	PM-06
	PG-03	PG-04		
	PM-04	PM-05		

Effective November 1, 2007, employees will be compensated under the appropriate salary structure articulated in Appendix A of the PSAC/CRA collective agreement, expiration date October 31, 2007, until such time as that employee is converted to the new ACS-SP classification standard.

Upon conversion an employee will be entitled to receive retroactive pay including any economic increase to November 1, 2007 for any difference between the former rate and the employee's new rate under ACS-SP.

UNCLASSIFIED

**Appendix "C"

Work Force Adjustment Appendix to PSAC Collective Agreement

Table of Contents

General

**Application

This Appendix to the collective agreement applies to 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 Workforce Adjustment Appendix and that article, the present Workforce Adjustment Appendix will take precedence.

**Objectives

It is the policy of the CRA to maximize employment opportunities for indeterminate employees affected by 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 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 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 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 CRA Act.

Education allowance

(indemnité d'études) – is one of the options provided to an indeterminate employee affected by a 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 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 reappointment 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 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 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 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 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.

****A surplus Preferred Status period in which to secure a reasonable job offer**

(statut privilégié d'employé-e excédentaire 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 Commissionercannot guarantee a reasonable job offer.

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.

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 in which the employee does not wish to relocate or an alternative delivery initiative.

Monitoring

The application of the Workforce Adjustment Appendix will be monitored by the CRA.

**References

The primary references for the subject of Workforce Adjustment are as follows:

- Canada Revenue Agency Act
- CRA Directive on Relocation
- CRA Directive on Terms and Conditions of Employment
- CRA Directive on Travel
- CRA Staffing Program
- Federal Public Sector Labour Relations Act, sections 79 and 81
- Financial Administration Act (FAA)
- 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 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 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 WFA situations on indeterminate employees, and on the CRA.

1.1.3 Where appropriate, the CRA shall:

a. establish WFA committees, where appropriate, tomanage the 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:

- 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
- 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 WFA for whom they know or can predict employment availability inthe 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), a surplus preferredstatus 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 WFA situation as soon as possible after the decision has been made and throughout the process.The CRA will make available to the PSAC the name and work locationof 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 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:

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

- 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 directives.

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

1.1.20 For the purposes of the Directive on Travel, laid-off persons travelling tointerviews 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 oflay-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.

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. in addition, the CRA shall assign a counsellor to opting, affected and surplus employees and laid-off persons to work with them throughout the process. Such counselling is to include explanations and assistance concerning:

a. the workforce adjustment situation and its effect on that individual;
b. the Workforce Adjustment Appendix;
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 successfully appointed;
i. the meaning of a guarantee of reasonable job offer, a 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;
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 preferred status aAdministration 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 WFA situations and who receive a guarantee of a reasonable job offer, or whoopt, 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 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 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 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 work unit, or if the employee fails to provide their intention to move within the six (6) months, the Commissioner caneither 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 surplus employees, and laid-off persons, the CRA shall make every reasonableeffort 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, an 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 is unable to justify 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 option 6.4.1(a), surplus preferred status period in which to secure a reasonable job offer.

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 Programs

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 for WFA situations involving five (5) or more employees working at the same group and level within the same work unit. Such a program 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 program 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 6.4.1 (b) or (c)i;
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 meetthe 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 theposition 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.

ii. i. Should a reasonablejob offer not be made within the surplus preferred status period, the employee will be laid off in accordance with the CRA Act. Employees who choose or are deemed tohave chosen this option are surplus employees. At the request of the employee, this surpluspreferred status period shall be extended by the unused portion of the one hundred and twenty (120) day opting periodreferred 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 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 option 6.4.1 option (b), the Transition Support Measure.

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 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 for tuition from a learning institution and costs ofbooks 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.

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 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.

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6.4.6 All opting employees will be entitled to up to one thousand two hundred dollars($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 A person who has received pay in lieu of unfulfilled surplus period, a TSM or an Education Allowance and is appointed tothe CRA shall reimburse the Receiver General for Canada by an amountcorresponding to the period from the effective date of such 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, a person who has received an Education Allowance will not be required to reimburse tuitionexpenses, costs of books and relevant equipment, for which they cannotget 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 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 6.5.4, 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:

- the union's need to represent employees during the transition process;
- 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 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:

1. the program being considered for ASD;
2. the reason for the ASD; and
3. 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 Component; 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.

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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. the 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.

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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.

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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:

a. the conditions set out in 7.9.2 are not met,
b. 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,
c. the employment of an employee is terminated pursuant to the terms of section 7.5.1, or
d. 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 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. 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, His 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.

Annex B – Transition Support Measure

Table reflects the transition support measure from the years in service to the payment in weeks' pay.

Years of Service (See Note)	Transition Support Measure (TSM) (Payment in weeks' pay)
0	10
1	22
2	24
3	26
4	28
5	30
6	32
7	34
8	36
9	38
10	40
11	42
12	44
13	46

Table reflects the transition support measure from the years in service to the payment in weeks' pay.

Years of Service (See Note)	Transition Support Measure (TSM) (Payment in weeks' pay)
14	48
15	50
16	52
17	52
18	52
19	52
20	52
21	52
22	52
23	52
24	52
25	52
26	52
27	52
28	52
29	52
30	49
31	46
32	43
33	40
34	37

Table reflects the transition support measure from the years in service to the payment in weeks' pay.

Years of Service (See Note)	Transition Support Measure (TSM) (Payment in weeks' pay)
35	34
36	31
37	28
38	25
39	22
40	19
41	16
42	13
43	10
44	07
45	04

Note

Years of service are the total number of years of service in the CRA and in any department, Agency or other portions of the public service specified in Schedule I, IV and V of the Financial Administration Act (FAA).

For permanent seasonal and part-time employees, the TSM will be pro-rated in the same manner as severance pay under the terms of the collective agreement.

Severance pay provisions of the collective agreement are in addition to the TSM.

**Appendix "D"

Memorandum of Understanding between the Canada Revenue Agency (CRA) and the Public Service Alliance of Canada (PSAC) with Respect to a One-Time Allowance Related to the Performance of Regular Duties and Responsibilities Associated with their Position

This memorandum is to give effect to the understanding reached by the CRA and the PSAC in negotiations for the renewal of the agreement covering the Program Delivery and Administrative Services bargaining unit.

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.

This memorandum expires on October 31, 2025. For greater certainty this MOU will be non-negotiable and non-renewable beyond that date.

**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 CollectiveAgreement

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.

Appendix "F"

Memorandum of Understanding - Salary Protection – Red Circling

General

1. This Memorandum of Understanding cancels and replaces the Memorandum of Understanding entered into between the Treasury Board and the Public Service of Alliance of Canada on June 9, 1978.
2. This Memorandum of Understanding shall remain in effect until amended or cancelled by mutual consent by the parties.
3. This Memorandum of Understanding supersedes the Regulations respecting Pay on Reclassification or Conversion where the Regulations are inconsistent with the Memorandum of Understanding.
4. Where the provisions of any collective agreement differ from those set out in the Memorandum of Understanding, the conditions set out in the Memorandum of Understanding shall prevail.
5. This Memorandum of Understanding will form part of all collective agreements to which the Public Service Alliance of Canada and Treasury Board are parties, with effect from December 13, 1981.

Part I

Part I of this Memorandum of Understanding shall apply to the incumbents of positions which will be reclassified to a group and/or level having a lower attainable maximum rate of pay after the date this Memorandum of Understanding becomes effective.

Note

The term "attainable maximum rate of pay" means the rate attainable for fully satisfactory performance in the case of levels convered by a performance pay plan or the maximum salary rate in the case of all groups and levels.

1. Prior to a position being reclassified to a group and/or level having a lower attainable maximum rate of pay, the incumbent shall be notified in writing.
2. Downward reclassification notwithstanding, an encumbered position shall be deemed to have retained for all purposes the former group and level. In respect to the pay of the incumbent, this may be cited as Salary Protection Status and subject to Section 3(b) below shall apply until the position is vacated or the attainable maximum of the reclassified level, as revised from time to time, becomes greater than that applicable, as revised from time to time, to the former classification level. Determination of the attainable maxima rates of pay shall be in accordance with the Retroactive Remuneration Regulations.
3.
    a. The Employer will make a reasonable effort to transfer the incumbent to a position having a level equivalent to that of the former group and/or level of the position.
    b. In the event that an incumbent declines an offer of transfer to a position as in (a) above in the same geographic area, without good and sufficient reason, that incumbent shall be immediately paid at the rate of pay for the reclassified position.
4. Employees subject to Section 3, will be considered to have transferred (as defined in the Public Service Terms and Conditions of Employment Regulations) for the purpose of determining increment dates and rates of pay.

Part II

Part II of the Memorandum of Understanding shall apply to incumbents of positions who are in holding rates of pay on the date this Memorandum of Understanding becomes effective.

1. An employee whose position has been downgraded prior to the implementation of this memorandum and is being paid at a holding rate of pay on the effective date of an economic increase and

continues to be paid at that rate on the date immediately prior to the effective date of a further increase, shall receive a lump sum payment equal to 100% of the economic increase for the employee's former group and level (or where a performance pay plan applied to the incumbent, the adjustment to the attainable maximum rate of pay) calculated on his annual rate of pay.

2. An employee who is paid at a holding rate on the effective date of an economic increase, but who is removed from that holding rate prior to the effective date of a further economic increase by an amount less than he would have received by the application of paragraph 1 of Part II, shall receive a lump sum payment equal to the difference between the amount calculated by the application of paragraph 1 of Part II and any increase in pay resulting from his removal from the holding rate.

Signed at Ottawa, this 9th day of the month of February 1982.

**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 ofbargaining, the parties agree to the conditions outlined in this Memorandum of Understanding (MOU).

During individual tax filing season*, call centre and contact centre 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 workbecome 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, forvolunteers 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 “I”

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 archived provisions for the elimination of severance pay for voluntary separation (resignation and retirement)

(b) Resignation

On resignation, subject to paragraph 61.01(d) and with ten (10) or more years of continuous employment, one-half (1/2) week's pay for each complete year of continuous employment up to a maximum of twenty-six (26) years with a maximum benefit of thirteen (13) weeks' pay.

(d) Retirement

i. On retirement, when an employee is entitled to an immediate annuity under the Public Service Superannuation Act or when the employee is entitled to an immediate annual allowance, under the Public Service Superannuation Act,
or
ii. a part-time employee, who regularly works more than thirteen and one-half (13 1/2) but less than thirty (30) hours a week, and who, if he or she were a contributor under the Public Service Superannuation Act, would be entitled to an immediate annuity thereunder, or who would have been entitled to an immediate annual allowance if he or she were a contributor under the Public Service Superannuation Act,
a severance payment in respect of the employee's complete period of continuous employment, comprised of one (1) week's pay for

each complete year of continuous employment and, in the case of a partial year of continuous employment, one (1) week's pay multiplied by the number of days of continuous employment divided by three hundred and sixty-five (365), to a maximum of thirty (30) weeks' pay.

61.03 Appointment to a Schedule I, IV or V Employer

An employee who resigns to accept an appointment with an organization listed in Schedule I, IV or V of the Financial Administration Act shall be paid all severance payments resulting from the application of paragraph 61.01(b) (prior to October 31, 2016) or clauses 61.04 to 61.07 (commencing October 31, 2016).

61.04 Severance Termination

Subject to clause 61.02 above, indeterminate employees on October 31, 2016, shall be entitled to a severance payment equal to one (1) weeks' pay for each complete year of continuous employment and, in the case of a partial year of continuous employment, one (1) weeks' pay multiplied by the number of days of continuous employment divided by three hundred and sixty-five (365), to a maximum of thirty (30) weeks.

Subject to clause 61.02 above, determinate employees on October 31, 2016, shall be entitled to a severance payment equal to one (1) weeks' pay for each complete year of continuous employment, to a maximum of thirty (30) weeks.

Terms of Payment

61.05 Options

The amount to which an employee is entitled shall be paid, at the employee's discretion, either:

a. as a single payment at the rate of pay of the employee's substantive position as of October 31, 2016, or
b. as a single payment at the time of the employee's termination of employment from the Canada Revenue Agency, based on the rate of pay of the employee's substantive position at the date of termination of employment from the Canada Revenue Agency, or
c. as a combination of (a) and (b), pursuant to paragraph 61.06(c).

61.06 Selection of Option

a. The Employer will advise the employee of his or her years of continuous employment no later than three (3) months following October 31, 2016.
b. The employee shall advise the Employer of the term of payment option selected within six (6) months from October 31, 2016.
c. The employee who opts for the option described in paragraph 61.05(c) must specify the number of complete weeks to be paid out pursuant to paragraph 61.05(a) and the remainder to be paid out pursuant to paragraph 61.05(b).
d. An employee who does not make a selection under paragraph 61.06(b) will be deemed to have chosen option 61.05(b).

61.07 Appointment from a Different Bargaining Unit

This clause applies in a situation where an employee is appointed into a position in the Program Delivery and Administrative Services (PDAS) bargaining unit from a position outside the PDAS bargaining unit where, at the date of appointment, provisions similar to those in paragraphs 61.01(b) and (d) are still in force, unless the appointment is only on a temporary basis.

a. Subject to clause 61.02 above, on the date an indeterminate employee becomes subject to this Agreement, after October 31, 2016, he or she shall be entitled to a severance payment equal to one (1) weeks' pay for each complete year of continuous employment and, in the case of a partial year of continuous employment, one (1) weeks' pay multiplied by the number of days of continuous employment divided by three hundred and sixty-five (365), to a maximum of thirty (30) weeks, based on the employee's rate of pay of his or her substantive position on the day preceding the appointment.
b. Subject to clause 61.02 above, on the date a determinate employee becomes subject to this Agreement, after October 31, 2016, he or she shall be entitled to a severance payment equal to one (1) week's pay for each complete year of continuous employment, to a maximum of thirty (30) weeks, based on the employee's rate of pay of his or her substantive position on the day preceding the appointment.
c. An employee entitled to a severance payment under paragraph (a)

or (b) shall have the same choice of options outlined in clause 61.05; however the selection of which option must be made within three (3) months of being appointed to the bargaining unit.

**Appendix “J”

Memorandum of Understanding (MOU) Between the Canada Revenue Agency (CRA) and the Public Service Alliance of Canada – Union of Taxation Employees (PSAC-UTE) 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.

**Appendix “K”

Memorandum of Understanding (MOU) Between the Canada Revenue Agency (CRA) and the Public Service Alliance of Canada – Union of Taxation Employees (PSAC-UTE) 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.