

Memorandum of Understanding
between
the Canada Revenue Agency
and
the Public Service Alliance of Canada, Union of Tax Employees

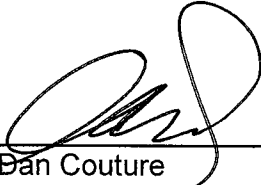
In recognition of the Agency's determinate employees and as a sign of good faith to the Public Service Alliance of Canada - Union of Taxation Employees (PSAC-UTE), the Canada Revenue Agency (CRA) will amend its interpretation of paragraph 61.04(b), Severance termination, and its impact on clause 34.03 (both of the current CRA/PSAC-UTE collective agreement).

This interpretation will make it so that continuous and discontinuous service of determinate employees who received a severance payment under paragraph 61.04(b) will be counted for the accumulation of vacation leave credits under clause 34.03. This interpretation also includes term employees who became indeterminate between November 1, 2016, and the date of signing.

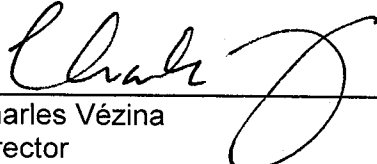
This revised interpretation will be retroactive to November 1, 2016. The CRA shall implement this interpretation within two hundred and fifty (250) days from the date of signing to allow for manual processing.

SIGNED AT OTTAWA, this day of
30 January, 2018.

THE CANADA REVENUE AGENCY

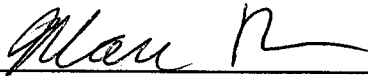


Dan Couture
Assistant Commissioner
Human Resources Branch
and Chief Human Resources Officer

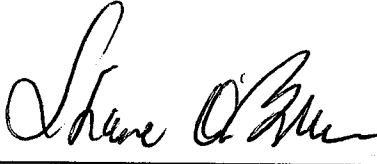


Charles Vézina
Director
Labour Relations Division

THE PUBLIC SERVICE ALLIANCE OF
CANADA
UNION OF TAXATION EMPLOYEES



Marc Brière
National President
Union of Taxation Employees



Shane O'Brien
Senior Labour Relations Officer
Union of Taxation Employees