Canada Revenue Agency | Agence du revenu du Canada

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

Program Delivery and Administrative Services

Expiry Date: October 31, 2021

Canada

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

Program Delivery and Administrative Services

Expiry Date: October 31, 2021

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.

This document is available on the Canada Revenue Agency's InfoZone.

TABLE OF CONTENTS

PART III – WORKING CONDITIONS

PART IV – LEAVE PROVISIONS

PART V – OTHER TERMS AND CONDITIONS OF EMPLOYMENT

PART VI – PART-TIME EMPLOYEES

PART VII – PAY AND DURATION

**APPENDIX "A" RATES OF PAY AND PAY NOTES

**APPENDIX A-1

SP – SERVICE AND PROGRAM GROUP

MG – SPS – MANAGEMENT GROUP

**APPENDIX A-2

RATES OF PAY AND PAY NOTES (SALARY PROTECTED EMPLOYEES)

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 living in a conjugal relationship with an employee for 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.

10.02 The Employer agrees to supply each employee with a copy of this Agreement and will endeavour to do so within one (1) month after receipt from the printer.

**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.

**

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. 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.

14.12 Subject to operational requirements, the Employer shall grant leave without pay to a reasonable number of employees to attend meetings of the Board of Directors of the Alliance, meetings of the National Executive of the Components, Executive Board meetings of the Alliance, and conventions 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 give such 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, mental or physical disability, 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 Upon request by the complainant(s) and/or respondent(s), an official copy of the investigation report shall be provided to them by the Employer, subject to the *Access to Information Act* and *Privacy Act.*

ARTICLE 20

SEXUAL HARASSMENT

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

ARTICLE 21

JOINT CONSULTATION

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.

ARTICLE 24

TECHNOLOGICAL CHANGE

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

24.02 In this Article, "Technological Change" means:

(a) the introduction, by the Employer, of equipment or material of a different nature than that previously utilized; and

(b) a change in the Employer's operation directly related to the introduction of that equipment or material.

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) 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 a form or in forms to be determined by the Employer.

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 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.

Day Work

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

(a) the normal work week shall be thirty-seven decimal five (37.5) hours from Monday to Friday inclusive, and

(b) the normal work day shall be seven decimal five (7.5) consecutive hours, exclusive of a lunch 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 7:00 a.m. and 6:00 p.m. and such request shall not be unreasonably denied.

25.09 Variable 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) day period, the employee shall be granted days of rest on such days as are not scheduled as a normal work day for the employee.

(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 Summer and winter hours

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

25.11 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) **Late Hour Premium**

An employee who is not a shift worker and who completes his work day in accordance with the provisions of paragraph 25.11(b) shall receive a Late Hour Premium of seven dollars ($7) per hour for each hour worked before 7:00 a.m. and after 6:00 p.m. The Late Hour Premium 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 shift schedules 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, the Employer 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, 25.10, 25.13 and 25.23 are specified in clauses 25.24 to 25.27, inclusive. This Agreement is 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, except when the normal weekly and daily hours of work are varied by the Employer to allow for summer and winter hours in accordance with clause 25.10, in which case the life of a schedule shall be one (1) year.

(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 62.07(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) Public Service Labour Relations Board Proceedings

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.

27.01 Shift Premium

An employee working on shifts will receive a shift premium of two dollars and twenty-five cents ($2.25) per hour for all hours worked, including overtime hours, between 4:00 p.m. and 8:00 a.m. The shift premium will not be paid for hours worked between 8:00 a.m. and 4:00 p.m.

27.02 Weekend Premium

(a) An employee working on shifts during a weekend will receive an additional premium of two dollars and twenty-five cents ($2.25) per hour for all hours worked, including overtime hours, on Saturday and/or Sunday.

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

**ARTICLE 28

OVERTIME

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

**

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) the day fixed by proclamation of the Governor in Council as a general day of Thanksgiving

(h) Remembrance Day

(i) Christmas Day

(j) Boxing Day

(k) 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

(l) 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 61.09 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 This Article does not apply to an employee when the employee travels by any type of transport in which they are required to perform work, and/or which also serves as their living quarters during a tour of duty. In such circumstances, the employee shall receive the greater of:

(a) on a normal working day, their regular pay for the day, or

(b) pay for actual hours worked in accordance with Article 30, Designated Paid Holidays, and Article 28, Overtime, of this Agreement.

32.02 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.

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

32.04 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.

32.05 For the purposes of clauses 32.04 and 32.06, 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.

**

32.06 If an employee is required to travel as set forth in clauses 32.04 and 32.05:

(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) his regular pay for the day for a combined period of travel and work not exceedingtheirregular 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.

32.07

(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.

32.08 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 is entitled, once in each fiscal year, to be informed upon request, of the balance of their vacation and sick leave 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 the termination 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 them under the terms of any other collective agreement to which the Employer is a party or under other rules or regulations of the Employer.

**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 (j).

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

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

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

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

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

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

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

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

(j) 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 only, all service within the public service, whether continuous or discontinuous, shall count toward vacation 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.

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

Bargaining units and dates of signing

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

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) The following shall apply for vacation scheduling in call centres:

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

The summer and winter holiday periods are:

- for the summer leave period, between June 1 and September 30,
- for the winter leave period, between December 1 to March 31;

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

(c) Requests submitted after April 15 for the summer leave period and after September 15 for the winter leave period shall be dealt with on a first come first serve basis.

(d) Subject to the following subparagraphs, the Employer reserves the right to schedule an employee's vacation leave but shall make every reasonable effort:

(i) to provide an employee's vacation leave in an amount and at such time as the employee may request;

(ii) not to recall an employee to duty after the employee has proceeded on vacation leave;

(iii) 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 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) Where 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 their 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‑seven decimal five (37.5) hours of vacation leave with pay on the first (1st) day of the month following the employee's second (2nd) anniversary of service, as defined in clause 34.03.

(b) 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 they were unable to perform their 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.

**

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 before receiving Employment Insurance (EI) or Quebec Parental Insurance Plan (QPIP) maternity benefits, ninety-three percent (93%) of her weekly rate of pay for each week of 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 for each week, 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 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 QPIP.

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

39.02 An employee's request under clause 39.01 must be accompanied or 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 independent medical 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 until such 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 modify her job functions or reassign her.

39.04 Where reasonably practicable, the Employer shall modify the employee'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 in the 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 ip to sixty-three (63) consecutive weeks in the 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 ip 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.

**

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

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

(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 (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 (and the recruitment and retention "terminable allowance" if applicable) shall be the ratethe 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 (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, they are eligible to receive the difference between fifty-five decimal eight per cent (55.8%) of their weekly rate of pay (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) for

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

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

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

**ARTICLE 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 article 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 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 A STAFFING 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

PRE-RETIREMENT LEAVE

52.01 The Employer will provide thirty-seven decimal five (37.5) hours of paid 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.*

**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, 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.

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 form prescribed by the Employer for this purpose.

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 ASSOCIATION ANNUAL 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 EMPLOYEES

**

60.01 Employees working in call centres shall be provided five (5) consecutive minutes not on a call for each hour not interrupted by a regular 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 two five percent (4.25%) for all straight-time hours worked.

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 receives 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.

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.

61.12 Vacation and Sick Leave Administration

(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 of both full-time and part-time employment shall not earn vacation or sick leave credits in excess of the entitlement of a full-time employee.

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.

**

62.03 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 62.01(b) (prior to October 31, 2016).

**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, 2021.

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 13th day of the month of November, 2020.

THE CANADA REVENUE AGENCY	THE PUBLIC SERVICE ALLIANCE OF CANADA

**APPENDIX "A"

RATES OF PAY AND PAY NOTES

** APPENDIX "A-1"

SP – SERVICE AND PROGRAM GROUP

ANNUAL RATES OF PAY

(in dollars)

From – Effective November 1, 2015
A - Effective November 1, 2016 – 0.5 % wage adjustment to all levels and steps
B - Effective November 1, 2016 – 1.25% increase to all levels and steps
C - Effective November 1, 2017 – 1.0 % wage adjustment to all levels and steps
D - Effective November 1, 2017 – 1.25% increase to all levels and steps
E - Effective November 1, 2018 – 2.8% increase to all levels and steps
F - Effective November 1, 2019 – 2.2% increase to all levels and steps
G - Effective November 1, 2020 – 1.35% increase to all levels and steps

SP-01						
From:	$	37595	38536	39499	40487	41500
To:	A	37783	38729	39697	40690	41708
	B	38256	39214	40194	41199	42230
	C	38639	39607	40596	41611	42653
	D	39122	40103	41104	42132	43187
	E	40218	41226	42255	43312	44397
	F	41103	42133	43185	44265	45374
	G	41658	42702	43768	44863	45987

SP-02						
From:	$	43106	44184	45289	46422	47581
To:	A	43322	44405	45516	46655	47819
	B	43864	44961	46085	47239	48417
	C	44303	45411	46546	47712	48902
	D	44857	45979	47128	48309	49514
	E	46113	47267	48448	49662	50901
	F	47128	48307	49514	50755	52021
	G	47765	48960	50183	51441	52724

SP-03						
From:	$	47789	48983	50208	51464	52752
To:	A	48028	49228	50460	51722	53016
	B	48629	49844	51091	52369	53679
	C	49116	50343	51602	52893	54216
	D	49730	50973	52248	53555	54894
	E	51123	52401	53711	55055	56432

	F	52248	53554	54893	56267	57674
	G	52954	54277	55635	57027	58453
SP-04						
From:	$	52410	53983	55603	57269	58988
To:	A	52673	54253	55882	57556	59283
	B	53332	54932	56581	58276	60025
	C	53866	55482	57147	58859	60626
	D	54540	56176	57862	59595	61384
	E	56068	57749	59483	61264	63103
	F	57302	59020	60792	62612	64492
	G	58076	59817	61613	63458	65363
SP-05						
From:	$	56727	58430	60182	61988	63848
To:	A	57011	58723	60483	62298	64168
	B	57724	59458	61240	63077	64971
	C	58302	60053	61853	63708	65621
	D	59031	60804	62627	64505	66442
	E	60684	62507	64381	66312	68303
	F	62020	63883	65798	67771	69806
	G	62858	64746	66687	68686	70749
SP-06						
From:	$	61379	63219	65117	67070	69081
To:	A	61686	63536	65443	67406	69427
	B	62458	64331	66262	68249	70295
	C	63083	64975	66925	68932	70998
	D	63872	65788	67762	69794	71886
	E	65661	67631	69660	71749	73899
	F	67106	69119	71193	73328	75525
	G	68012	70053	72155	74318	76545
SP-07						
From:	$	66411	68404	70456	72571	74748
To:	A	66744	68747	70809	72934	75122
	B	67579	69607	71695	73846	76062
	C	68255	70304	72412	74585	76823
	D	69109	71183	73318	75518	77784
	E	71045	73177	75371	77633	79962
	F	72608	74787	77030	79341	81722
	G	73589	75797	78070	80413	82826

SP-08						
From:	$	78050	80393	82802	85286	87847
To:	A	78441	80795	83217	85713	88287
	B	79422	81805	84258	86785	89391
	C	80217	82624	85101	87653	90285
	D	81220	83657	86165	88749	91414
	E	83495	86000	88578	91234	93974
	F	85332	87892	90527	93242	96042
	G	86484	89079	91750	94501	97339
SP-09						
From:	$	86634	89235	91912	94669	97506
To:	A	87068	89682	92372	95143	97994
	B	88157	90804	93527	96333	99219
	C	89039	91713	94463	97297	100212
	D	90152	92860	95644	98514	101465
	E	92677	95461	98323	101273	104307
	F	94716	97562	100487	103502	106602
	G	95995	98880	101844	104900	108042
SP-10						
From:	$	97764	100697	103715	106828	110033
To:	A	98253	101201	104234	107363	110584
	B	99482	102467	105537	108706	111967
	C	100477	103492	106593	109794	113087
	D	101733	104786	107926	111167	114501
	E	104582	107721	110948	114280	117708
	F	106883	110091	113389	116795	120298
	G	108326	111578	114920	118372	121923

**SERVICE AND PROGRAM GROUP (SP)

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, 2016, 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 Article 65, employees will receive an economic increase in salary of 1.25% and a wage adjustment of 0.5% on November 1, 2016 on November 1, 2016, an economic increase in salary of 1.25% and a wage adjustment of 1.0% on November 1, 2017, an economic increase in salary of 2.8% on November 1, 2018, an economic increase in salary of 2.2% on November 1, 2019 and an economic increase in salary of 1.35% on November 1, 2020.

5. **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

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.

(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.

**APPENDIX "A-1"

MG-SPS – MANAGEMENT GROUP

ANNUAL RATES OF PAY

(in dollars)

From – Effective November 1, 2015
A - Effective November 1, 2016 – 0.5 % wage adjustment to all levels and steps
B - Effective November 1, 2016 – 1.25% increase to all levels and steps
C - Effective November 1, 2017 – 1.0 % wage adjustment to all levels and steps
D - Effective November 1, 2017 – 1.25% increase to all levels and steps
E - Effective November 1, 2018 – 2.8% increase to all levels and steps
F - Effective November 1, 2019 – 2.2% increase to all levels and steps
G - Effective November 1, 2020 – 1.35% increase to all levels and steps

MG-SPS-01										
From:	$	53807	55549	57346	59207	61125	63105	65148	67256	69368
To:	A	54077	55827	57633	59504	61431	63421	65474	67593	69715
	B	54753	56525	58354	60248	62199	64214	66293	68438	70587
	C	55301	57091	58938	60851	62821	64857	66956	69123	71293
	D	55993	57805	59675	61612	63607	65668	67793	69988	72185
	E	57561	59424	61346	63338	65388	67507	69692	71948	74207
	F	58828	60732	62696	64732	66827	68993	71226	73531	75840
	G	59623	61552	63543	65606	67730	69925	72188	74524	76864

MG-SPS-02										
From:	$	58841	60748	62713	64747	66844	69009	71243	73550	75860
To:	A	59136	61052	63027	65071	67179	69355	71600	73918	76240
	B	59876	61816	63815	65885	68019	70222	72495	74842	77193
	C	60475	62435	64454	66544	68700	70925	73220	75591	77965
	D	61231	63216	65260	67376	69559	71812	74136	76536	78940
	E	62946	64987	67088	69263	71507	73823	76212	78680	81151
	F	64331	66417	68564	70787	73081	75448	77889	80411	82937
	G	65200	67314	69490	71743	74068	76467	78941	81497	84057

MG-SPS-03										
From:	$	63286	65337	67453	69637	71892	74221	76627	79107	81587
To:	A	63603	65664	67791	69986	72252	74593	77011	79503	81995
	B	64399	66485	68639	70861	73156	75526	77974	80497	83020
	C	65043	67150	69326	71570	73888	76282	78754	81302	83851
	D	65857	67990	70193	72465	74812	77236	79739	82319	84900
	E	67701	69894	72159	74495	76907	79399	81972	84624	87278
	F	69191	71432	73747	76134	78599	81146	83776	86486	89199

	G	70126	72397	74743	77162	79661	82242	84907	87654	90404
MG-SPS-04										
From:	$	67265	69835	72504	75270	78147	81132	84230	87447	90660
To:	A	67602	70185	72867	75647	78538	81538	84652	87885	91114
	B	68448	71063	73778	76593	79520	82558	85711	88984	92253
	C	69133	71774	74516	77359	80316	83384	86569	89874	93176
	D	69998	72672	75448	78326	81320	84427	87652	90998	94341
	E	71958	74707	77561	80520	83597	86791	90107	93546	96983
	F	73542	76351	79268	82292	85437	88701	92090	95605	99117
	G	74535	77382	80339	83403	86591	89899	93334	96896	100456
MG-SPS-05										
From:	$	80692	83775	86976	90297	93745	97325	101041	104899	108760
To:	A	81096	84194	87411	90749	94214	97812	101547	105424	109304
	B	82110	85247	88504	91884	95392	99035	102817	106742	110671
	C	82932	86100	89390	92803	96346	100026	103846	107810	111778
	D	83969	87177	90508	93964	97551	101277	105145	109158	113176
	E	86321	89618	93043	96595	100283	104113	108090	112215	116345
	F	88221	91590	95090	98721	102490	106404	110468	114684	118905
	G	89412	92827	96374	100054	103874	107841	111960	116233	120511
MG-SPS-06										
From:	$	88672	92059	95574	99225	103014	106950	111032	115272	119514
To:	A	89116	92520	96052	99722	103530	107485	111588	115849	120112
	B	90230	93677	97253	100969	104825	108829	112983	117298	121614
	C	91133	94614	98226	101979	105874	109918	114113	118471	122831
	D	92273	95797	99454	103254	107198	111292	115540	119952	124367
	E	94857	98480	102239	106146	110200	114409	118776	123311	127850
	F	96944	100647	104489	108482	112625	116926	121390	126024	130663
	G	98253	102006	105900	109947	114146	118505	123029	127726	132427

**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, 2016, 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 Article 65, employees will receive an economic increase in salary of 1.25% and a wage adjustment of 0.5% on November 1, 2016 on November 1, 2016, an economic increase in salary of 1.25% and a wage adjustment of 1.0% on November 1, 2017, an economic increase in salary of 2.8% on November 1, 2018, an economic increase in salary of 2.2% on November 1, 2019 and an economic increase in salary of 1.35% on November 1, 2020.

TERM EMPLOYEES – FULL-TIME AND PART-TIME

5. 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)

**APPENDIX "A-2"

AS – ADMINISTRATIVE SERVICES GROUP

ANNUAL RATES OF PAY

(in dollars)

From – Effective November 1, 2015
A - Effective November 1, 2016 – 0.5 % wage adjustment to all levels and steps
B - Effective November 1, 2016 – 1.25% increase to all levels and steps
C - Effective November 1, 2017 – 1.0 % wage adjustment to all levels and steps
D - Effective November 1, 2017 – 1.25% increase to all levels and steps
E - Effective November 1, 2018 – 2.8% increase to all levels and steps
F - Effective November 1, 2019 – 2.2% increase to all levels and steps
G - Effective November 1, 2020 – 1.35% increase to all levels and steps

From:	$	66901	69577	72357
To:	A	67236	69925	72719
	B	68077	70800	73628
	C	68758	71508	74365
	D	69618	72402	75295
	E	71568	74430	77404
	F	73143	76068	79107
	G	74131	77095	80175

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 "A-2"

DA – DATA PROCESSING GROUP

ANNUAL RATES OF PAY

(in dollars)

From – Effective November 1, 2015
A - Effective November 1, 2016 – 0.5 % wage adjustment to all levels and steps
B - Effective November 1, 2016 – 1.25% increase to all levels and steps
C - Effective November 1, 2017 – 1.0 % wage adjustment to all levels and steps
D - Effective November 1, 2017 – 1.25% increase to all levels and steps
E - Effective November 1, 2018 – 2.8% increase to all levels and steps
F - Effective November 1, 2019 – 2.2% increase to all levels and steps
G - Effective November 1, 2020 – 1.35% increase to all levels and steps

DA-CON-01 and DA-CON-02

From:	$	38687	39848	41043	42274
To:	A	38881	40048	41249	42486
	B	39368	40549	41765	43018
	C	39762	40955	42183	43449
	D	40260	41467	42711	43993
	E	41388	42629	43907	45225
	F	42299	43567	44873	46220
	G	42871	44156	45479	46844

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 "A-2"

GS – GENERAL SERVICES GROUP
(NON-SUPERVISORY)

HOURLY RATES OF PAY
(in dollars)

From – Effective November 1, 2015
A - Effective November 1, 2016 – 0.5 % wage adjustment to all levels and steps
B - Effective November 1, 2016 – 1.25% increase to all levels and steps
C - Effective November 1, 2017 – 1.0 % wage adjustment to all levels and steps
D - Effective November 1, 2017 – 1.25% increase to all levels and steps
E - Effective November 1, 2018 – 2.8% increase to all levels and steps
F - Effective November 1, 2019 – 2.2% increase to all levels and steps
G - Effective November 1, 2020 – 1.35% increase to all levels and steps

LEVEL 4

ZONE	From:	$	24.82
1	To:	A	24.94
		B	25.25
		C	25.50
		D	25.82
		E	26.55
		F	27.13
		G	27.50

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

**APPENDIX "A-2"

PI – PRIMARY PRODUCTS INSPECTION GROUP

ANNUAL RATES OF PAY

(in dollars)

From – Effective November 1, 2015
A - Effective November 1, 2016 – 0.5 % wage adjustment to all levels and steps
B - Effective November 1, 2016 – 1.25% increase to all levels and steps
C - Effective November 1, 2017 – 1.0 % wage adjustment to all levels and steps
D - Effective November 1, 2017 – 1.25% increase to all levels and steps
E - Effective November 1, 2018 – 2.8% increase to all levels and steps
F - Effective November 1, 2019 – 2.2% increase to all levels and steps
G - Effective November 1, 2020 – 1.35% increase to all levels and steps

PI-3

From:	$	56997
To:	A	57282
	B	57999
	C	58579
	D	59312
	E	60973
	F	62315
	G	63157

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 "A-2"

PI – PRIMARY PRODUCTS INSPECTION GROUP

ANNUAL RATES OF PAY

(in dollars)

From – Effective November 1, 2015
A - Effective November 1, 2016 – 0.5 % wage adjustment to all levels and steps
B - Effective November 1, 2016 – 1.25% increase to all levels and steps
C - Effective November 1, 2017 – 1.0 % wage adjustment to all levels and steps
D - Effective November 1, 2017 – 1.25% increase to all levels and steps
E - Effective November 1, 2018 – 2.8% increase to all levels and steps
F - Effective November 1, 2019 – 2.2% increase to all levels and steps
G - Effective November 1, 2020 – 1.35% increase to all levels and steps

SUB-GROUP: GRAIN INSPECTION

PI-CGC-03

From:	$	62911
To:	A	63226
	B	64017
	C	64658
	D	65467
	E	67301
	F	68782
	G	69711

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."

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-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

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.

**APPENDIX "C"

WORK FORCE ADJUSTMENT APPENDIX TO PSAC COLLECTIVE AGREEMENT

Table of Contents

**APPENDIX "C"

WORK FORCE ADJUSTMENT APPENDIX TO PSAC COLLECTIVE AGREEMENT

General

Application

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

Collective agreement

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

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

Objectives

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

To this end, every indeterminate employee whose services will no longer be required because of a work force 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 transitional employment arrangements (as per Part VI and VII).

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

Definitions

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

Affected employee (*employé touché*) – is an indeterminate employee who has been informed in writing that their services may no longer be required because of a work force 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 work force adjustment situation for whom the Commissioner cannot guarantee a reasonable job offer. The Education Allowance is a cash payment, equivalent to the Transitional Support Measure (see Annex B), plus a reimbursement of tuition from a recognized learning institution, book and relevant equipment costs, up to a maximum of seventeen thousand dollars ($17,000).

Guarantee of a reasonable job offer (*garantie d'une offre d'emploi raisonnable*) – is a guarantee of an offer of indeterminate employment within the CRA provided by the Commissioner to an indeterminate employee who is affected by work force 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 work force 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 the options of Part 6.4 of this Appendix.

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

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

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

Reasonable job offer (*offre d'emploi raisonnable*) – is an offer of indeterminate employment within the CRA**,** normally at an equivalent level but could include lower levels. Surplus employees must be both trainable and mobile. Where practicable, a reasonable job offer shall be within the employee's headquarters as defined in the CRA Travel Policy. 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 a *Financial Administration Act* (FAA) Schedule I, IV or V employer, providing that:

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

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

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

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

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

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

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

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

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

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

Work force 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 Work Force Adjustment Appendix will be monitored by the CRA.

References

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

- *Canada Revenue Agency Act*
- *Canada Labour Code*, Part I
- CRA Relocation Policy
- CRA Staffing Program
- CRA Travel Policy
- *Financial Administration Act* (FAA)
- Pay Rate Selection (Treasury Board Manual, Pay administration volume, chapter 3)
- *Public Service Labour Relations Act*, sections 79.1 and 81
- *Public Service Superannuation Act*, section 40.1

Enquiries

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

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

Part I

Roles and responsibilities

**

1.1 CRA

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

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

**

1.1.3 Where appropriate, the CRA shall:

(a) establish work force adjustment committees, where appropriate, to manage the work force adjustment 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 work force adjustment for whom they know or can predict employment availability in the CRA.

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

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

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

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

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

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

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

1.1.21 For the preferred status period, the CRA shall pay the salary costs, and other authorised 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 authorised costs of termination; 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 Alliance.

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

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

**

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

(a) the work force adjustment situation and its effect on that individual;

(b) the work force 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 Twelve-month surplus preferred status period in which to secure a reasonable job offer, a Transition Support Measure, and an Education Allowance;

(j) the Government of Canada Job Bank and the services available;

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

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

(m) preparation for interviews;

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

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

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

(q) advising employees of the right to be represented by the PSAC in the application of this Appendix.

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 Administration Program.

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

1.2 Employees

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

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

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

(b) seeking information about their entitlements and obligations;

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

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

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

**

1.2.3 Opting employees are responsible for:

(a) considering the options of Part VI of this Appendix;

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

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

Part II

Official notification

2.1 CRA

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

Part III

Relocation of a work unit

**

3.1 General

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

3.1.2 Following written notification, employees must indicate, within a period of six (6) months, their intention to move. If the employee's intention is not to move with the relocated position, the Commissioner can either provide the employee with a guarantee of a reasonable job offer or access to the options set out in section 6.4 of this Appendix.

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

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

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

Part IV

Retraining

4.1 General

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

(a) existing vacancies, or

(b) anticipated vacancies identified by management.

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

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

4.2 Surplus employees

4.2.1 A surplus employee is eligible for retraining providing:

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

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

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

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

4.2.4 While on retraining, a surplus employee is entitled to be paid in accordance with their current appointment, unless the CRA is willing to appoint the employee indeterminately, conditional on successful completion of retraining, in which case the retraining plan shall be included in the letter of offer.

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

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

4.2.7 In addition to all other rights and benefits granted pursuant to this section, 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 requirements set out in the CRA Staffing Program for appointment to the group concerned;

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

(d) the CRA cannot justify a decision not to retrain the person.

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 below before a decision is required of them.

**

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, the employee will be deemed to have selected Option (a), (12) twelve-month surplus preferred status period in which to secure a reasonable job offer at the end of the 120-day window.

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

**

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

**

6.2 Voluntary 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 internal voluntary departure programs for work force adjustment situations involving five (5) or more employees working at the same group and level within the same work unit. Such programs 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 programs commencing;
(c) Take place after affected letters have been delivered to employees;
(d) Take place before CRA engages in its retention process;
(e) Provide for a minimum of 30 calendar days for employees to decide whether they wish to participate;
(f) Allow employees to select options 6.3.1 (b), (c)i or (c)ii;
(g) Provide that when the number of volunteers is larger than the required number of positions to be eliminated volunteers will be selected based on seniority (total years of service in the public service, whether continuous or discontinuous).

**

6.3 Alternation

6.3.1 An alternation occurs when an opting employee 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 (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. 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 moving into the unaffected position must meet the requirements of the position, including language requirements. The alternate moving into the opting position must meet the requirements of the position, except if the alternate will not be performing the duties of the position and the alternate will be struck off strength within five 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."

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) Twelve (12) month surplus preferred status period in which to secure a reasonable job offer is time-limited. Should a reasonable job offer not be made within a period of twelve months, the

employee will be laid off in accordance with the *Canada Revenue Agency Act* (CRA Act). Employees who choose or are deemed to have chosen this option are surplus employees.

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

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

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

or

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

or

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

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

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

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

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

**

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

6.4.7 An opting employee who has received pay in lieu of unfulfilled surplus period, a TSM or an Education Allowance and is re-appointed to the CRA shall reimburse the Receiver General for Canada by an amount corresponding to the period from the effective date of such re-appointment or hiring, to the end of the original period for which the TSM or Education Allowance was paid.

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

6.4.9 The Commissioner shall ensure that pay in lieu of unfulfilled surplus period is only authorised 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 (a) refuses a reasonable job offer at any time during the twelve (12) month surplus preferred status period, the employee is ineligible for pay in lieu of unfulfilled surplus period.

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

**

6.5 Retention payment

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

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

6.5.3 An individual who has received a retention payment and, as applicable, is either reappointed to the CRA, or is hired by the new employer within the six (6) months immediately following their resignation, shall reimburse the Receiver General for Canada by an amount corresponding to the period

from the effective date of such re-appointment or hiring, to the end of the original period for which the lump sum was paid.

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

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

(b) retraining and relocation costs are prohibitive, or

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

6.5.5 Subject to 6.5.4, 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 *Canada Revenue Agency Act* (CRA Act).

7.2 General

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

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

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, commercialisation).

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.

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.

7.5 Job offers from new employers

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

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

**

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

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

7.6 Application of other provisions of the appendix

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

7.7 Lump-sum payments and salary top-up allowances

7.7.1 Employees who are subject to this Appendix (see Application) and who accept the offer of employment from the new employer in the case of Type 2 transitional employment arrangements will receive a sum equivalent to three (3) months' pay, payable upon the day on which the CRA work or function is transferred to the new employer. The CRA will also pay these employees an eighteen (18)

month salary top-up allowance equivalent to the difference between the remuneration applicable to their CRA position and the salary applicable to their position with the new employer. This allowance will be paid as a lump-sum, payable on the day on which the CRA work or function is transferred to the new employer.

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

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

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

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

7.8 Reimbursement

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

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

7.9 Vacation leave credits and severance pay

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

**

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

7.9.3 Where:

(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 Her Majesty in right of Canada will require the new employer to put in place, reasonable pension arrangements for transferring employees. The test of "reasonableness" will be that the actuarial value (cost) of the new employer pension arrangements will be at least six decimal five percent (6.5%) of pensionable payroll, which in the case of defined-benefit pension plans will be as determined by the Assessment Methodology developed by Towers Perrin for the Treasury Board, dated October 7, 1997. This Assessment Methodology will apply for the duration of this Agreement. Where there is no reasonable pension arrangement in place on the transfer date or no written undertaking by the new employer to put such reasonable pension arrangement in place effective on the transfer date, subject to the approval of Parliament and a written undertaking by the new employer to pay the employer costs, *Public Service Superannuation Act* (PSSA) coverage could be provided during a transitional period of up to a year.

2. Benefits in respect of service accrued to the point of transfer are to be fully protected.

3. Her Majesty in right of Canada will seek portability arrangements between the Public Service Superannuation Plan and the pension plan of the new employer where a portability arrangement does not yet exist. Furthermore, Her Majesty in right of Canada will seek authority to permit employees the option of counting their service with the new employer for vesting and benefit thresholds under the PSSA.

Annex B – Transition Support Measure

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
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
35	34
36	31
37	28
38	25
39	22
40	19

Years of Service (See Note)	Transition Support Measure (TSM) (Payment in weeks' pay)
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 Lump Sum Payment

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 $400 to each employee in the bargaining unit on the date of signing of this collective agreement.

This memorandum expires on October 31, 2021. 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 AND THE PUBLIC SERVICE ALLIANCE OF CANADA WITH RESPECT TO IMPLEMENTATION OF THE COLLECTIVE AGREEMENT

Notwithstanding the provisions of clause 63.03 on the calculation of retroactive payments and clause 65.02 on the collective agreement implementation period, this memorandum is to give effect to the understanding reached between the Employer and the Public Service Alliance of Canada regarding a modified approach to the calculation and administration of retroactive payments for the current round of negotiations.

1. Calculation of retroactive payments

a. Retroactive calculations that determine amounts payable to employees for a retroactive period shall be made based on all transactions that have been entered into the pay system up to the date on which the historical salary records for the retroactive period are retrieved for the calculation of the retroactive payment.

b. Retroactive amounts will be calculated by applying the relevant percentage increases indicated in the collective agreement rather than based on pay tables in agreement annexes. The value of the retroactive payment will differ from that calculated using the traditional approach, as no rounding will be applied. The payment of retroactive amount will not affect pension entitlements or contributions relative to previous methods, except in respect of the rounding differences.

c. Elements of salary traditionally included in the calculation of retroactivity will continue to be included in the retroactive payment calculation and administration, and will maintain their pensionable status as applicable. The elements of salary included in the historical salary records and therefore included in the calculation of retroactivity include:

- Substantive salary
- Promotions
- Deployments
- Acting pay
- Extra duty pay/Overtime
- Additional hours worked
- Maternity leave allowance
- Parental leave allowance
- Vacation leave and extra duty pay cash-out
- Severance pay
- Salary for the month of death
- Transition Support Measure
- Eligible allowances and supplemental salary depending on collective agreement

d. The payment of retroactive amounts related to transactions that have not been entered in the pay

system as of the date when the historical salary records are retrieved, such as acting pay, promotions, overtime and/or deployments, will not be considered in determining whether an agreement has been implemented.

e. Any outstanding pay transactions will be processed once they are entered into the pay system and any retroactive payment from the collective agreement will be issued to impacted employees.

2. Implementation

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

   i. All components of the agreement unrelated to pay administration will come into force on signature of agreement.
   ii. Changes to existing compensation elements 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(b)(i).
   iii. Payment of premiums, allowances, insurance premiums and coverage and overtime rates in the collective agreement will continue to be paid until changes come in to force as stipulated in 2(a)(ii).

b. Collective agreement will be implemented over the following timeframes:

   i. 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 agreement where there is no need for manual intervention.
   ii. Retroactive amounts payable to employees will be implemented within one-hundred and eighty (180) days after signature of the agreement where there is no need for manual intervention.
   iii. Prospective compensation increases and retroactive amounts that require manual processing by compensation advisors will be implemented within five-hundred and sixty (560) days after signature of agreement. Manual intervention is generally required for employees on an extended period of leave without pay (e.g., maternity/parental leave), salary protected employees and those with transactions such as leave with income averaging, pre-retirement transition leave and employees paid below minimum, above maximum or in between steps. Manual intervention may also be required for specific accounts with complex salary history.

3. Employee Recourse

a. An employee who is in the bargaining unit for all or part of the period between the first day of the collective agreement (i.e., the day after the expiry of the previous collective agreement) and the signature date of the collective agreement will be entitled to a non-pensionable amount of five hundred dollars ($500) payable within one-hundred and eighty (180) days of signature, in recognition of extended implementation timeframes and the significant number of transactions that have not been entered in the pay system as of the date when the historical salary records are retrieved.

b. Employees in the bargaining unit for whom the collective agreement is not implemented within one-hundred and eighty one (181) days after signature will be entitled to a fifty dollar ($50) non-pensionable amount; these employees will be entitled to an additional fifty dollar ($50) non-pensionable amount for every subsequent complete period of ninety (90) days their collective agreement is not implemented. These amounts will be included in their final retroactive payment.

c. If an employee is eligible for compensation in respect of section 3 under more than one collective agreement, the following applies: the employee shall receive only one non-pensionable amount of five hundred dollars ($500); for any period under 3(b), the employee may receive one fifty $50 payment.

d. Late implementation of the 2016 collective agreements will not create any entitlements pursuant to the Agreement between the CPA Bargaining Agents and the Treasury Board of Canada with regard to damages caused by the Phoenix Pay System.

e. Employees for whom collective agreement implementation requires manual intervention will be notified of the delay within one-hundred and eighty (180) days after signature of the agreement.

f. Employees will be provided a detailed breakdown of the retroactive payments received and may request that the departmental compensation unit 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.

g. In such a circumstance, for employees in organizations serviced by the 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 Pay Centre, employees shall contact the compensation services in 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 Secion 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 CALL MONITORING

In response to concerns related to call monitoring in the CRA call 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:

(a) to establish a joint committee to discuss call monitoring in the CRA call centres
(b) that the joint committee members will meet within sixty (60) days of the ratification of the tentative agreement to establish the terms of reference of the committee.

The Employer commits to engage in meaningful discussions with the Bargaining Agent and to consider the recommendations brought forward by the joint-committee in the development of fair and transparent guidelines concerning the use of call monitoring in CRA call centres.

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 upon the completion of the Employer's guidelines.

The parties agree to continue the practice of working collaboratively to address concerns with respect to call monitoring through the Call 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

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

During individual tax filing season*, call center service hours may be extended in order to offer longer hours of service to Canadians. Such extension of call centre service hours must be consistent with clauses 25.11 and 25.12 of the parties' Agreement. When extended hours of work become available for call centre 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 workforce, for volunteers to work these extended hours.
c) Should more employees who meet the established qualifications volunteer to work these extended hours than are required to meet operational requirements, the Employer will assign these hours on an equitable basis among the readily available and qualified volunteers.

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

APPENDIX “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.

61.04 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.