

## **AGREEMENT BETWEEN INTERNAL REVENUE SERVICE AND NATIONAL TREASURY EMPLOYEES UNION**

### **PREAMBLE**

The purpose of this Agreement is to make revisions to the NORD and NC V Agreements which become necessary due to the restructuring of the IRS. This agreement revises terminology in the NORDJNC which becomes obsolete with the standup of the new IRS organizational structure. In some instances, revisions are substantive, due to the impact of the reorganization. The intent of these revisions is to ensure the Agreement terminology is consistent with the organizational names and position titles in the new IRS, preserve the original intent of the Agreement to the extent possible, and ensure that the Agreement can be interpreted accurately and administered fairly and efficiently during the restructuring transition.

In addition to correcting obsolete terminology, we are combining the previous two (2) Agreements into one (1) National Agreement. Any language which is unique to centers will be specified in each respective article. The single Agreement will now be titled National Agreement Between Internal Revenue Service and National Treasury Employees Union, or Master Agreement. Whenever an article, or a section or subsection of an Article, is not referenced in this document, it means the unreferenced text remains as it reads in the prior NORD V and NC V Agreements.

The new National Agreement will be printed and distributed to all employees, and will be available on the IRS website.

### **ARTICLE 1—COVERAGE**

Change the title of this article to “Coverage and Definitions”.

#### **Section 1**

A. This Agreement covers all professional and non professional employees of the Internal Revenue Service in district and regional offices, in the Administrative Services Center in Beckley, WV, and in the National Office (Headquarters), excluding management officials, managers, confidential employees, all employees of the Assistant Commissioner (Criminal Investigation), all employees of the Assistant Commissioner (Inspection), all employees engaged in federal personnel work in other than a purely clerical capacity, and Guards....

Revision: This Agreement covers all professional and non-professional employees of the Internal Revenue Service excluding management officials, managers, confidential employees, employees of Criminal Investigation, all employees engaged in federal personnel work in other than a purely clerical capacity and Guards.

Revision: Add a Section 3 to this Article that reads as follows:

“The following definitions shall apply for purposes of understanding this Agreement *as determined by the Internal Revenue Service*:

Division. One of ten (10) stand-alone Servicewide business units, including four (4) operating divisions [Wage and Investment (W&I); Tax Exempt and Government Entities (TE/GE); Small Business/Self-employed (SBSE); and Large and Mid-size Business (LMSB)]; four (4) functional divisions [National Taxpayer Advocate (TAS), Appeals, Criminal Investigation (CI) and Communications and Liaison]; and two (2) shared services/support divisions [Agency Wide Shared Services (AWSS) and Information Systems (IS)].

IRS Headquarters. This organization includes the Office of the Commissioner of Internal Revenue, Strategic Human Resources, Chief Financial Officer, Business Systems Modernization, the Office of Tax Administration, Equal Employment Opportunity (EEO) and Diversity, and Research and Analysis.

Head of Office. The highest ranking Executive in the Division.

Local Bargaining. Issue(s) that are limited to either a post of duty or one or more posts of duty that affects employees in a single division or one or more divisions and that fall within a (one) Senior Commissioner’s Representative geographic area.

Servicewide (National) Bargaining. Issue(s) that affect employees in more than one Senior Commissioner’s Representative geographic area, and in one or more divisions.

## **ARTICLE 5—EMPLOYEE RIGHTS**

NOTE: The National Treasury Employees Union (NTEU) filed a national grievance against the Internal Revenue Service (IRS) to protest the failure of the Treasury Inspector General for Tax Administration (TIGTA) to provide union

representation and other rights specified in the NORD and NC V agreements in connection with investigatory interviews of IRS employees. The Settlement agreement shall be placed at the back of the current Article 5 as an APPENDICES.

## **ARTICLE 6—OUTSIDE EMPLOYMENT**

### **Section 3**

B. The [Union’s petition for an arbitrator upon denial of a grievance regarding outside employment],..., must be served on the head of office and the appropriate Regional Counsel (GLS).

Revision: Change the wording to read: “....must be served on the management official or designee who issued the denial and the servicing General Legal Services office, which will be identified in the denial letter”.

## **ARTICLE 8—UNION RIGHTS**

### **Section 1**

B. ...the Union shall provide the Employer with a list of the chapters chartered to represent employees in each appointing office along with a description of the boundaries of the chapter.

Revision: Delete “in each appointing office”.

F. ... at the conclusion of formal meetings addressing Service-wide issues impacting all or a significant part of an appointing office, the Employer will provide the Union with up to thirty (30) minutes to meet with employees without managers present...

Revision: Change “an appointing office” to “one or more Divisions in the Senior Commissioner Representatives area”.

G.2. Formal meetings.. .for purposes of this Agreement, include.. .presentations by the Employer’s Inspection function at training sessions.

Revision: Please refer to Article 5 APPENDICES

Note: It would be the responsibility of the management official conducting the meeting attended by TIGTA to notify the Union and provide the time specified in H.

**Section 6**

A. The Employer agrees to meet with local Union representatives at least annually when the budget is determined for the local office to brief such chapter officials regarding the Employer's annual business plan for the appointing office, the appointing office budget for the fiscal year, and to provide an annual update regarding the status of the appointing office transition/reorganization efforts. A copy of the initial approved budget, a full description of each line item and the annual financial operating guidelines will be provided during this meeting. Additional budget briefings will be provided on a quarterly basis. These meetings shall be conducted on official time and will include any changes and/or reprogramming of funds to the local annual budget.

Revision: Change the wording to read: "The Employer will meet with local Union representatives at least annually when the budget is determined for the Division's local office to brief Union officials regarding the Division's local office annual business plan and budget for the fiscal year, and to provide an annual update regarding the status of the Division's local office transition/reorganization efforts. A copy of the initial approved budget, a full description of each line item and the annual financial operating guidelines will be provided during this meeting. Additional budget briefings will be provided on a quarterly basis. These meetings shall be conducted on official time and will include any changes and/or reprogramming of funds to the local annual budget."

B. Upon request and subject to availability, chapter presidents or their designee may view on-line budget information maintained in the Controller's Office.

Revision: Upon request and subject to local availability, chapter presidents or their designee may view on-line budget information where available.

**ARTICLE 9—STEWARDS AND OFFICIAL TIME****Section 1**

B.2. all stewards, except chapter presidents and chief stewards, must be bargaining unit employees of the appointing office in which they serve; however...

Revision: "all stewards, except chapter presidents and chief stewards, must be bargaining unit employees."

B.7. . . .the SAL . . . and SALs will notify...;

Revision: Delete the last portion of the sentence beginning with “and SALs will notify”.

B.10. Notwithstanding the above, in cases...in more than one (1) appointing office, the chapter president.. .in any of the appointing offices within the.. .and the chief steward may cross appointing office lines within the jurisdiction of the chapter. ...“

Revision: Delete “appointing office(s)” in the three places it appears, and replace with “division

**Section 2. Official Time**

I.1. On the effective date of this Agreement and annually thereafter.. .it represented within an appointing office as of April 1...”

Revision: Delete “within an appointing office

**Section 3. TSM/Transition Coordinators**

A. Each Union chapter in an appointing office that has been significantly impacted.. .may designate.. .one (1) transition coordinator who will be located in the same appointing office and work the same schedule as that of the TSM Manager...

Revision: Change “TSM” to “BSM (Business System Modernization) in each provision in Section 3. “Each Union chapter that has been significantly impacted...may designate...one (1) BSM coordinator who will work the same schedule as that the BSM Manager...”

E. Transition coordinators shall be afforded the opportunity to attend all formal meetings within the appointing office that involve bargaining unit employees...

Revision: Change to read “BSM coordinators shall be afforded the opportunity to attend all formal meetings with the Employer that involve bargaining unit employees within their representation jurisdiction...”

## **ARTICLE 10—DUES WITHHOLDING**

### **Section 7**

C. . . .A copy of the bill [for dues overpayments]. . .will be forwarded to the local personnel offices concerned for use in determining the start of the period for requesting waivers by the Union... The personnel office that processed the request for waiver will notify the local NTEU chapter of the determination.

Revision: Change “local personnel offices” to “servicing Transactional Processing Centers (TPCs)”. Change “personnel office” to “TPC”.

E. ... a request for waiver of overpayment must be submitted to the local personnel office by the local Union chapter...

Revision: Change “local” to “servicing”.

G. The bill will be presumed received....unless the Union’s National Office informs the Employer’s Assistant Director for Personnel/Payroll Systems in writing...

Revision: Change “Assistant Director for Personnel/Payroll Systems” to “Associate Director, Transactional Processing Center Operations

### **Section 8**

A. If an employee moves from a permanent bargaining unit position in one appointing office to a permanent bargaining unit position in another appointing office, dues withholding will not be cancelled.

Revision: “If an employee moves from one permanent bargaining unit position to another permanent bargaining unit position, dues withholding will not be cancelled.”

## **ARTICLE 11—FACILITIES AND SERVICES**

### **Section 2**

B. The Employer will provide file cabinets as follows:...districts... regions...headquarters...

Revision: Change the wording to read: “The Employer will provide file cabinets as follows:

1. each chapter (or joint council, as appropriate) will be provided two (2)

- lockable four (4) drawer file cabinets;
2. in all posts-of-duty with more than 300 employees, the Union will be provided one (1) lockable, four (4) drawer file cabinet.”

#### **Section 4**

D. . . .the establishment of Alternative Work Schedules (AWS) in an Employer’s appointing office will not have the effect of changing the hours available to distribute [material] in such offices prior to the establishment of AWS...

Revision: “...the establishment of Alternative Work Schedules (AWS) will not have the effect of changing the hours available to distribute [material] prior to the establishment of AWS...”

#### **Section 7**

A. Each month the Employer will provide the Union.. .the names, grade and step, position titles, division, branch, group, unit, section and post-of-duty for all employees in the unit. The names of the division, branch and group will be spelled out...

Revision: “Each month the Employer will provide the Union.. .the names, grade and step, position titles, Division, group, and post-of-duty for all employees in the unit. The names of the group and Division will be spelled out...”

C. Each pay period, the Employer will provide the Union with. . .the names, grade and step, position titles, branch, Division and post-of-duty of all new employees in the unit and of all employees who have been separated from the unit or whose appointment status has been changed.

Revision: Delete “branch”.

D. A designated Union official in each district, region, or headquarters may request annually a schedule of authorized bargaining unit positions.

Revision: Change “district, region, or headquarters” to “chapter”.

#### **Section 10**

Each local Union chapter will be provided with enclosed office space...in the headquarters of the appointing office or some other location agreed to locally.

Revision: “Each local Union chapter will be provided with enclosed office space.. .m the existing location or some other location agreed to locally.”

### **Section 11**

when an office that has provided free IRS employee parking is being relocated, the local head of office will include a request for parking with the office's request to GSA.

Revision: "...when an office that has provided free IRS employee parking is being relocated, a request for parking will be included with the office's request to GSA."

### **Section 15**

A. In each appointing office, the Employer will provide each chapter whose bargaining unit employees occupy the building.. .a copy of building specifications.. .building leases.. .action plans.. .and build out requests...

Revision: "The Employer will provide each chapter whose bargaining unit employees occupy a building...a copy of building specifications.. .building leases.. .action plans... and build out requests..."

## **ARTICLE 12—PERFORMANCE APPRAISAL SYSTEM**

### **Section 4**

E. Performance appraisals will provide for the uniform treatment of all employees in an appointing office with identical elements and standards and similar working conditions.. .Emphasis on the work unit does not lessen the Employer's obligation to provide uniformity at the appointing office level.

Revision: "Performance appraisals will provide for the uniform treatment of all employees in a Division with identical elements and standards and similar working conditions...Emphasis on the work unit does not lessen the Employer's obligation to provide uniformity at the Division level."

## **ARTICLE 13—PROMOTIONS/OTHER COMPETITIVE ACTIONS**

### **Section 3**

D. Two (2) copies of all bargaining unit vacancy announcements will be sent to each chapter president in the appointing office, concurrent with the posting.. .Where electronic media are not available.. .vacancy announcements [will be posted] on all official bulletin boards throughout the appointing office in which the vacancy exists.

Revision: “Two (2) copies of all bargaining unit vacancy announcements will be sent to the president of each chapter that has representational jurisdiction over the position(s), concurrent with the posting... Where electronic media are not available.. .vacancy announcements [will be posted] on all official bulletin boards throughout the chapter’s representational jurisdiction.”

Where electronic media is available, vacancy announcements will be transmitted via electronic media only. In locations where electronic media is not available the following will be the minimum areas of posting vacancy announcements:

- D.1. for professional and non-professional positions (except as described below) on all official bulletin boards throughout the appointing office in which every vacancy exists;
- D.2. vacancy announcements for key district positions will be posted on all official bulletin boards in the key district and the locations of its associate districts where key district employees are located;
- D.3. vacancy announcements for Appeals Officer positions.. .will be posted on all official bulletin boards both regional and office-wide and at other IRS activities within the region in which the vacancy exists; and
- D.4. in headquarters, vacancy announcements will be posted on all official bulletin boards.

Revision: Delete last sentence of D and subsections D1 through D4 in their entirety because they are no longer relevant or applicable.

E. Vacancy announcements will be posted in appointing offices within the same commuting area.

Revision: Change “appointing offices” to “all locations

### **Section 6**

C. Upon selection and notification of applicants for promotion, a designated Union official in each of the chapters in the appointing office will be concurrently sent a copy of the promotions certificate previously given to the selecting official.

Revision: Change “in the appointing office” to “that has representational jurisdiction over the positions being filled”.

### **Section 11**

B. .. .prior to posting the vacancy announcement, all chapters in the appointing office shall be provided a copy of this determination [the reasons for electing to modify qualification requirements in connection with a competitive action]...

Revision: Change “in the appointing office” to “that have representational jurisdiction over the position being filled”.

## **ARTICLE 15—REASSIGNMENTS AND VOLUNTARY RELOCATIONS**

### **Section 1.**

B.2. “Reassignment” means a permanent change in an employee’s position or a permanent change in the post-of-duty (POD) to which the employee is assigned, without promotion or demotion.

Revision: Replace “Reassignment” with “Reassignment/Realignment” both here and in every reference to “reassignment” throughout this Article.

### **Section 2**

C.8. The impact and implementation of the Employer’s use of a specialized skill and any adverse impact which involves more than one (1) appointing office or more than one (1) NTEU chapter may be negotiated by the parties at the national level.

Revision: Change “which involves more than one (1) appointing office or more than one (1) NTEU chapter” to “where the Union exercises its right to negotiate, these negotiations shall be”....

### **Section 5**

A. Absent just cause, the Employer will change the work assignment of an employee demonstrating a significant hardship that can be relieved by a relocation (including change of post-of-duty or appointing office)...

Revision: Delete “or appointing office

E.3. When there is an open vacancy announcement.. .above the journey level, the Employer may fill the vacancy with the hardship eligible or it may fill the vacancy with an applicant from within the appointing office...

Revision: Change “an” to “any” and change “from within the appointing office” to “within the Senior Commissioner’s Representative area

G. The Employer may fill an announced vacancy with an applicant from within the appointing office without accommodating a hardship eligible if the hardship eligible has, within the previous ninety (90) days, declined an offer of assignment...

Revision: Change “appointing office” to “Division”.

**Section 6**—Voluntary Relocations Within A Single Appointing Office

Revision: Change the title of this Section to “Voluntary Relocations Within a Senior Commissioner’s Representative Area”.

B. If employees wish to relocate within the appointing office using this process, they must annually file voluntary applications for consideration listing the location or locations for which they wish to be considered...

Revision: If employees wish to relocate using this process, they must annually file voluntary applications for consideration listing the location(s) and division(s) for which they wish to be considered.

**ARTICLE 16—DETAILS**

**Section 1**

E.4. The local parties are free to enter into negotiations once during the term of this Agreement to modify the above process.

Revision: This paragraph is deleted and is covered in Article 47.

**Section 4**

A. Once a detail becomes available of more than sixty (60) consecutive days, the Employer will solicit volunteers from throughout the appointing office.

Revision: Once a detail becomes available of more than sixty (60) consecutive days, the Employer will solicit and consider volunteers from within the division in the following order: 1. commuting area, 2. area (or its equivalent) and 3. division-wide. For clerical or secretarial positions, volunteers will be solicited within the commuting area regardless of division.

**ARTICLE 18—AWARDS**

Necessary revisions to Article 18 will involve substantive changes that are beyond the scope of this agreement. The parties agree to address this article in mid-term bargaining. The previously approved recommendations of the IRS/NTEU Contract Awards Team should be followed in the interim.

**ARTICLE 23--- HOURS OF WORK**

**Section 2**

I. Local negotiations pursuant to this section will be conducted in accordance with the provisions of Article 47 of this Agreement.

Revision: Local agreements remain in effect, but there will be no subsequent local agreement changes. The Parties will address negotiations over proposed changes pursuant to NORD/NC V.5 bargaining.

**ARTICLE 27—HEALTH AND SAFETY**

**Section 1**

C. The Employer will designate a safety representative for each branch who will be responsible for reporting to the Safety Officer any hazardous or unsafe conditions which have been observed or reported.

Revision: “The Employer will maintain the number of safety representatives, consistent with past practice, in each building the IRS occupies who will be responsible for reporting to the Safety Officer any hazardous or unsafe conditions which have been observed or reported”.

**Section 4**

A. A Safety Advisory Committee with a minimum of six (6) members shall be established within each district, service center office, national, and regional offices.. .In all cases, the Union will be allowed at least one (1) representative from each chapter in the appointing office...

Revision: “A Safety Advisory Committee with a minimum of six (6) members shall be established within the jurisdiction of each Senior Commissioner’s Representative, or designee.... Each Senior Commissioner’s Representative, or designee shall chair only one (1) safety committee. In all cases, the Union will be allowed one (1) representative from each chapter having representational jurisdiction in the SCR area, and the size of the committee will be expanded to accommodate that, jf needed.”

D.1. The committees are charged with, at a minimum: recommending an annual safety and health plan for the appointing office...

Revision: Change “appointing office” to “facility(ies) each committee oversees”...

D.5...recommending a basic inventory of first aid and safety and health equipment to be maintained in each appointing office and post-of-duty;

Revision: Delete “appointing office and”.

E. The Employer will release in a timely manner the results of all health and safety testing that is conducted within the appointing office to members of the Safety Advisory Committee...president.

Revision: “The Employer will release in a timely manner to members of the Safety Advisory Committee the results of all health and safety testing that is conducted in each post—of-duty with a copy to each chapter president with representational jurisdictional.”

### **Section 10**

B. Two (2) local Union representatives from each appointing office will be invited to attend seminars. . . designed to acquaint managers and employees with the [Employee Assistance] program and its operation.

Revision: “At least one (1) local Union representative from each chapter having representational jurisdiction will be invited to attend seminars...designed to acquaint managers and employees with the ~Emp1oyee Assistance] program and its operation.”

### **Section 11**

D. A copy of Pamphlet 550 will be kept in the Host Site Personnel Office.

Revision: “A copy of Pamphlet 550 will be kept in the servicing personnel office and on the appropriate web page.”

### **Section 14**

...At the Employer’s option, [copies of reports of all health and safety accidents that result in loss of time from the job].. .may be provided to the chapter with jurisdiction over the place where the accident happened or to all chapters in the appointing office.

Revision: “...At the Employer’s option, [copies of reports of all health and safety accidents that result in loss of time from the job] .. . may be provided to the chapter(s) with jurisdiction over the place where the accident happened.”

**Section 15**

E. . . .if more than one (1) style of [ergonomically designed] chair is available in an appointing office, bargaining unit employees shall be offered an opportunity to chose the chair of their choice.

Revision: Change “an appointing office” to “a post-of-duty”...

**ARTICLE 29—TRAVEL**

**Section 3**

F. ... in such cases the head of office may determine that the place of duty is outside the commuting area...

Revision: Change “head of office” to “Employer.”

**Section 11**

An employee who rents a parking space at a post-of-duty on a regular basis.. . shall be reimbursed on a pro rata basis for actual number of days the parking space is used for official business.. .Example: An employee rents a parking space on a monthly basis at or near the headquarters office...

Revision: Delete “headquarters”.

**ARTICLE 30—TRAINING**

**Section 10**

A. Crossover accounting training.. . opportunities will be posted in all appointing offices within the commuting area.

Revision: Change “appointing offices” to “posts-of-duty”.

D.1. The number of employees selected for the crossover accounting training program in a given district will be based on the Employer’s determination of the anticipated number of revenue agents/special agents to be selected...

D2. The size of the program will vary from year-to-year and from district to district based on turnover rates, changing local conditions and budgetary limitations.

Revision: Change “district” to “Division”. Change “district to district” to “Division to Division”.

## **ARTICLE 35—LEAVES OF ABSENCE**

### **Section 1**

B. The Employer will approve leaves of absence for one (1) elected local chapter officer in each IRS appointing office for the purpose of serving full time in the elected position provided: the employee is an employee of the appointing office; and the office contains at least 500 bargaining unit employees.

Revision: “The Employer will approve leaves of absence for one (1) elected local chapter officer in each chapter that represents at least 500 bargaining unit employees.”

## **ARTICLE 36—ADMINISTRATIVE LEAVE**

### **Section 4**

B & C. An employee will be granted administrative leave to attend a discussion of the employee’s own tax affairs with a member of the Inspection Service... [and also] to attend a tax audit which results from an investigation by the Inspection Service.

Revision: An employee will be granted administrative leave to attend a discussion of the employee’s own tax affairs with a representative of the Employer . . . [and also] to attend a federal tax audit which results from an investigation.

## **ARTICLE 38—DISCIPLINARY ACTIONS**

### **Section 8**

A. . . .one (1) copy [of all admonishments, written reprimands, and proposal and decision letters for suspensions of fourteen (14) days or less] shall be provided to the local chapter office and one (1) copy shall be provided to the appropriate Union Regional Office. It shall be the responsibility of both the local and regional Union offices to maintain this information for their use...

Revision: “...one (1) copy [of all admonishments, written reprimands, and proposal and decision letters for suspensions of fourteen (14) days or less] shall be provided to the chapter office that represents the affected employee, and to the servicing NTEU National Field Office. It shall be the responsibility of both the local Union office and the NTEU National Field Office to maintain this information for their use...”

B. ... the Employer will, to the extent not prohibited by law, provide the local Union chapter with a quarterly report showing disciplinary, adverse, and unacceptable actions. The report will include.. .whether there has been prior discipline or other action in the appointing office...

Revision: “the Employer will, to the extent not prohibited by law, provide the local Union chapter(s) with a quarterly report showing disciplinary, adverse, and unacceptable actions. The report will include.. .whether there has been prior discipline or other action by organizational code and Chapter number...”

## **ARTICLE 39—ADVERSE ACTIONS**

### **Section 7**

A.1. One (1) copy [of adverse action proposal and decision letters] shall be provided to the local chapter office and one (1) copy shall be provided to the appropriate Regional Union Office. It shall be the responsibility of both the local and regional Union offices to maintain this information for their use...

Revision: “One (1) copy [of adverse action proposal and decision letters] shall be provided to the chapter office that represents the affected employee and one (1) copy shall be provided to the servicing NTEU National Field Office. It shall be the responsibility of both the local Union office and the NTEU National Field Office to maintain this information for their use...”

B. the Employer will provide the local Union chapter with a quarterly report showing disciplinary, adverse, and unacceptable actions. The report will [indicate].. .whether there has been prior discipline or other action in the appointing office...

Revision: “the Employer will provide the local Union chapter(s) with a quarterly report showing disciplinary, adverse, and unacceptable actions. The report will [indicate].. .whether there has been prior discipline or other action by organizational code and Chapter number...”

## **ARTICLE 40—UNACCEPTABLE PERFORMANCE**

### **Section 7**

...One (1) copy [of all unacceptable performance action proposal decision letters] shall be provided to the local impacted chapter office and one (1) copy shall be

provided to the appropriate Union regional office. It shall be the responsibility of both the local and regional Union offices to maintain this information for their use.

Revision: "...One (1) copy [of all unacceptable performance action proposal decision letters] shall be provided to the impacted chapter office and one (1) copy shall be provided to the appropriate NTEU National Field Office. It shall be the responsibility of both the chapter and the NTEU National Field Office to maintain this information for their use."

## **ARTICLE 41—EMPLOYEE GRIEVANCE PROCEDURE**

### **Section 4**

4.D. At Step 2 of any mass grievance there need be only one (1) meeting for the entire appointing office. A maximum of five (5) grievants may attend, so long as the chapter's rights under subsection 4B above are followed.

Revision: "At Step 2 of any mass grievance there need be only one (1) meeting. A maximum of five (5) grievants may attend, so long as the chapter's rights under subsection 4B above are followed. The second step hearing official will be designated as follows:

- (1) mass grievances involving employees in a single Division will be heard by the designated second level official for that Division;
- (2) mass grievances involving employees in more than one Division will be heard by the appropriate designated second level official for the Division with the largest number of impacted bargaining unit employees."

4.E. At Step 3 of any mass grievance there need be only one meeting for the entire appointing office...

Revision: "At Step 3 of any mass grievance there need be only one (1) meeting. A maximum of five (5) grievants may attend, so long as the chapter's rights under subsection 4B above are followed. The third step hearing official will be designated as follows:

- (1) mass grievances involving employees in a single Division will be heard by the designated third level official for that Division:

(2) mass grievances involving employees in more than one Division will be heard by the appropriate designated third level official for the Division with the largest number of impacted bargaining unit employees.”

### **Section 6**

6B4 Delete “local”

6.C. If an employee is dissatisfied with the response provided in Step 1, he or she may appeal the grievance to the appropriate division chief...

Revision: “If an employee is dissatisfied with the response provided in Step 1, he or she may appeal the grievance to the appropriate next higher level of management (absent formal agreement otherwise) ...”

6.D. The Step 2 meeting will be between the division chief or designee, the employee, the employee’s Union steward, and the chief steward and/or chapter president, and any other Employer or Union representatives that the parties deem necessary...

Revision: Change “division chief” to “second step official”.

6.F. If an employee is dissatisfied with the response provided in Step 2, he or she may appeal the grievance to the head of the appointing office. Such notice of

Revision: “If an employee is dissatisfied with the response provided in Step 2, he or she may appeal the grievance to the next higher level of management (presumably at the Senior Executive Service (SES) level or equivalent). Such notice of...”

6.G. The site of the meeting shall be at the headquarters office or some other agreed upon location...

Revision: “The site of the meeting shall be at the location of the third step official or at another agreed upon location consistent with Article 47, Section

### **Section 13**

All grievances in the same appointing office involving the same issues which are pending when grievances are assigned to arbitrators shall be assigned to the same arbitrator.

Revision: All grievances having the same third step deciding official and involving the same issues which are pending when grievances are assigned to arbitrators shall be assigned to the same arbitrator.

**Section 15**

15.A.1. . . . Where there is a proposed personnel action that the Union believes involves an alleged violation of a prohibited personnel action, the Union shall file a written statement with the head of the appointing office, which shall contain the same information as a grievance...

Revision: Change “head of the appointing office” to “deciding official for the proposed action”.

15.A.2. The parties will create two (2) arbitrators panels... One (1) panel will be for cases arising in Western and Midstates Regions, the other panel will be for Northeast and Southeast Regions and the National Office...

NOTE: The above provision deals with stays arising from an alleged violation of Prohibited Personnel Practices under MSPB. The following grievance panels are not the same as enumerated in Article 43.

Revision: One (1) panel will be for cases arising from offices west of the Mississippi, the other panel will be for cases arising from offices east of the Mississippi...

15.C. The petition for a stay must be filed with the selected arbitrator and the appropriate Assistant Regional Counsel (General Legal Services)...

Revision: Replace “ARC (GLS)” with “servicing General Legal Services office, which will be identified in the deciding official’s response

**ARTICLE 42—INSTITUTIONAL GRIEVANCE PROCEDURE**

**Section 3**

A. The Grievance must be filed with the head of the appointing office within which the grievance arose, unless the parties mutually agree that the issue(s) could be more appropriately addressed by a different head of office. The head of office will identify an appropriate individual who will hear the grievance.

Revision: “The Grievance must be filed with the first level executive, or designee with jurisdiction over the geographic area within which the grievance arose, unless the parties mutually agree that the issue(s) could be

more appropriately addressed by a different official. The executive will identify an appropriate individual who will hear the grievance. If the grievance involves more than one (1) division, it must be filed with the Senior Commissioner's Representative with jurisdiction over the area within which the grievance arose.

#### **Section 4**

A.2. a grievance concerning an issue of rights afforded to employees.. .which otherwise would be cognizable only as separate grievances from two (2) or more appointing offices over identical issues.

Revision: Change "appointing offices" to "chapter".

B. Such grievances must be in writing and filed with the Director, Personnel Division...

Revision: Change "Personnel Division" to "Office of Workforce Relations..."

D. The Employer's Step 1 decision is appealable to the Chief, Management and Administration...

Revision: The Employer's Step 1 decision is appealable to the Director, Strategic Human Resources...

#### **Section 11**

B., C. & D... The chapter president or designee will meet with the head of the appointing office or executive level designee to discuss the grievance. Within twenty days (20) of the meeting, the chapter president will issue a written Step 1 response to the head of the appointing office. If the Employer is not satisfied with the response issued at Step 1, the head of the appointing office may file an appeal with the National President of the Union.

Revision:... "The chapter president or designee will meet with the official or designee who filed the grievance or executive level designee to discuss the grievance. Within twenty days (20) of the meeting, the chapter president will issue a written Step 1 response to the official or designee who filed the grievance. If the Employer is not satisfied with the response issued at Step 1, he or she may file an appeal with the National President of the Union."

G. & H. . . .The National President of the Union or designee will meet with the head of the appointing office or executive level designee and the Regional Commissioner or Regional executive level designee to discuss the

grievance... The National President of the Union will issue a written last-step response to the Regional Commissioner.

Revision: . . . “The National President of the Union or designee will meet with the official, who filed the grievance or executive level designee, and the next higher executive level or designee to discuss the grievance.. .The National President of the Union will issue a written last step response to the highest level executive with whom the discussion was held.”

## **ARTICLE 43--ARBITRATION**

### **Section 2**

D. In replacing arbitrators or otherwise filling vacancies, the parties will request three (3) names, within the region... for each vacancy.

Revision: leave language as Es no change”.

E. Case assignments will be made by telephone contact between the Union’s regional attorneys and the Employer’s national office. Hearing dates will then be scheduled by telephone contact between the Union’s regional attorneys and the Employer’s appropriate regional office.

Revision: Change “regional attorneys” to “Assistant Counsel/National Field Representative” in both places where it appears. Delete “regional” in front of “office”.

### **Section 5**

B. Any written decision by the arbitrator will be provided to the parties as well as to the IRS, Office of Labor Relations and...

Revision: Change “Labor” to “Workforce”.

## **ARTICLE 45-DIVERSITY AND EQUAL EMPLOYMENT OPPORTUNITY COMMITTEE**

### **Section 1**

B. All Employer appointing offices will maintain the Diversity and Equal Employment Opportunity (DEEO) Advisory Committees.

Revision: "The Employer will maintain Diversity and Equal Employment Opportunity (DEEO) Advisory Committees in all areas under the jurisdiction of Senior Commissioner's Representatives or designee.

C.1 . . .The composition [of a DEEO Advisory Committee] shall be in accordance with the following: Districts...Regions...service Centers and Detroit Computing Center...

C.2. The Union will be allowed at least one (1) representative from each chapter in the district or service center (absent mutual agreement otherwise), and the size of the committee will be expanded to accommodate that, if needed.

Revision: Delete C.1 and C.2 and Replace with C., as follows:  
 "The composition of each DEEOAC will be determined jointly by the Employer and the Union. Absent agreement otherwise, the composition and ground rules should conform to past practice. Where the composition is revised, one-half (1/2) of the committee will be members selected by the Union, and one-half (1/2) will be selected by the Employer. The union will be allowed at least one (1) representative from each chapter having representational jurisdiction in the geographic area covered by the advisory committee (absent mutual agreement otherwise)".

F. One-half of the committee will be members selected by the Union and one-half (1/2) will be selected by the Employer.

Revision: Delete as now covered in C., above.

## **Section 2**

A. Each employer appointing office and headquarters will have EEO counselors.

Revision: "EEO counselors will be available to all employees within their location."

## **Section 3**

B. The Employer will provide the DEEO Advisory Committee with copies of all EEO Annual Affirmative Employment Plans that apply to employees covered by this Agreement in the appointing office.

Revision: Change "in the appointing office" to "in the area covered by the Advisory Committee."

D. The Employer will quarterly provide the DEEO Advisory Committee and the local chapter or joint council with statistics showing the number of employees in each occupation in the appointing office by sex, race and grade.

Revision: Change “appointing office” to “in the area covered by the Advisory Committee”.

**Section 4**

C. The Committee will meet in the Headquarters of the Employer...

Revision: Change “the Headquarters of” to “a location to be determined by”.

G. Any recommendations made by the Committee will be presented to the Employer’s Chief Management and Administration and the National President of the Union.

Revision: Change “Management and Administration” to “EEO and Diversity”.

**ARTICLE 46—LABOR-MANAGEMENT RELATIONS COMMITTEE**

**Section 1**

C. “. . .Not more than one (1) employee from any appointing office may attend the same National LMRC meeting...”

Revision: Change “appointing office” to “Senior Commissioner’s Representative area or NTEU chapter”.

D. Unless mutually agreed to otherwise, each district shall have an LMRC. Membership from the Union on the LMRC, as well as the frequency of the meetings will be in accordance with the provisions of local supplemental agreements, that either part may demand to negotiate if one does not currently exist.. the union will be allowed at least one (1) representative from each chapter in the appointing office...

Revision: “Unless mutually agreed to otherwise, each existing LMRC will continue under the coordination of the respective Senior Commissioner’s Representative over the area covered by the LMRC. Membership and frequency of meetings will be in accordance with past practice, absent mutual agreement, .. the union will be allowed at least one (1) representative from each chapter in the area covered by the LMRC,...

E. The Employer's Headquarters and each of its regions shall have a local LMRC...

Revision: This paragraph should be deleted, as no longer applicable. The National LMRC will continue.

**ARTICLE 47—MID-TERM BARGAINING**

**Section 1**

Revision:

P.

1. Notice of proposed changes in conditions of employment by the Employer at the National (including Division) or local level will be served on the Union by any one of the following methods: certified mail, first class mail, FAX, E-mail, or hand delivery. Where E-mail has been made available to the Union, notification via E-mail with evidence of transmission, meets the Employer's notification requirements.

R. Notice of proposed local office changes in conditions of employment, in one appointing office, by the Union,...., or hand delivery to the local head of office.

Revision: Where the Union proposes a change in a condition of employment that is local in nature and that affects employees in a single Division, the Union will serve notice in this regard on the applicable Division's Director of Human Resources, or his or her designee. Where the Union proposes a change in a condition of employment that is local in nature, but that affects employees in more than one Division, the Union will serve notice in this regard on the Senior Commissioner's Representative, or designee having responsibility for the geographic area impacted by the proposed change. In either case, notice will be served by certified mail, first class mail, FAX E-mail, or hand delivery.

**Section 2**

A. Notice of proposed National changes in conditions of employment (that is, changes that affect more than one appointing office, other than regional changes) will be served...

Revision: Where the Employer proposes changes in conditions of employment that are Service-wide in nature (to include those matters that affect employees in

one or more Divisions in multiple geographic areas), it will consolidate those proposed changes and serve notice of thereof on the Union on a quarterly basis. Such notice will be due to the Union within five (5) workdays of April 1, July 1, October 1, and January 1, of each year, respectively. Notice will normally be served via E-mail to NTEU's National Office.

A.1. Notice of regional proposed changes will be similarly served...

Revision: Delete this paragraph in its entirety.

### **Section 3**

Revision:

B. Where the Union proposes changes in conditions of employment that are Service-wide in nature (to include those matters that affect employees in more than one Senior

Commissioner's Representative area and in one or more Divisions), it will consolidate

those proposed changes and serve notice of thereof on the Employer on a quarterly basis. Such notice will be due to the Employer's Office of Workforce Relations within five (5) workdays of April 1, July 1, October 1, and January 1, of each year, respectively.

Notice will normally be served via E-mail to NTEU's National Office.

### **Section 4**

Revision:

A. Designated [delete "local"] representatives of the parties are authorized to bargain over Employer-initiated mid-term changes in conditions of employment that are local in nature, but that affect employees in more than one Division, other matters specifically delegated to them by this Agreement, and where applicable, Union initiated mid-term changes that fall within the scope of authority of the Employer's local representative (typically the Senior Commissioner's Representative). As specified in paragraph JR above, where a change in conditions of employment is strictly local in nature and only affects employees in a single Division in that locality, the appropriate Division will designate an authorized representative to bargain with the affected Union chapter or chapters....

Revision:

C. Notice of any proposed changes in conditions of employment by the Employer will be served by an authorized representative thereof on the appropriate Chapter President having jurisdiction over the employees affected by a particular decision or change in conditions of employment, or the designated representative(s) thereof

Revision:

D. Within seven (7) calendar days of receipt of a notice of proposed changes, the chapter receiving such notice will either request to negotiate or request a briefing from the official of the Employer giving such notice.

Revision:

L. The right of either party to initiate local bargaining pursuant to this section does not extend to matters that are Service-wide in nature (to include those matters that affect employees in more than one Senior Commissioner's Representative area and in one or more Divisions in multiple geographic areas) or that involve changes implemented locally but on a varied basis because local management officials are given discretion in that regard. "Pilot", "prototype", or "test" programs for National matters, unless otherwise specifically provided in this Agreement or by the parties at the national level, must be negotiated nationally.

Revision:

N. All local parties are authorized during the term of this agreement to negotiate to establish a local [delete: dispute resolution] process to resolve bargaining impasses, in lieu of the statutory process. However, these negotiations may proceed no further than FMCS and any agreement reached must be acceptable to the National parties.

### **Section 5**

The purpose of this section is to provide ground rules that apply to local mid-term negotiations where there is more than one (1) chapter in the appointing office or those chapters have not formed into a single joint council...

Revision: The purpose of this section is to provide ground rules that apply to local mid-term negotiations that (1) affect employees in more than one Division, and (2) involve more than one chapter in the geographic area of jurisdiction assigned to a Senior Commissioner's representative area, or that involve multiple [delete: those] chapters in that area that have not formed into a single Joint council. Other provisions of this article not in conflict may also apply. This section does not apply to local negotiations involving employees in a single Division, nor does it apply to negotiations that are Service-wide in nature (to include those matters that affect employees in more than one Senior Commissioner's Representative area and in one or more Divisions in multiple geographic areas....

As set forth above, local representatives of the parties are authorized to bargain over Employer initiated mid-term changes, other matters specifically delegated to them by this Agreement and/or the National parties, and Union initiated mid-term

proposals that are within the scope of the Employer's designated representative (typically the Senior Commissioner's Representative).

Revision:

D. Notice of any proposed local changes in conditions of employment by the Employer will be served on all chapters impacted by the change, irrespective of whether the change impacts employees in one (1) or more of the chapters.

Revision:

G. Once the [delete "management" and substitute:] Employer's representative (typically the designated Senior Commissioner's Representative) has received notification from the affected chapters of their desire to be briefed regarding a proposed change, management will prepare and distribute a briefing schedule reflecting the prescribed dates, times, places and subject matters in accordance with the provisions contained in subsection 5H below.

H.2. All briefings will be conducted in the appointing office Headquarters space on the first workday...

Revision: All briefings will be conducted in space provided by the Senior Commissioner's Representative on the first workday of the month following the month in which the notice of change was provided....

Revision:

L. As soon as possible, but not later than three (3) calendar days prior to the start of negotiations, the Union will furnish to the Employer's representative a listing of bargaining team members by chapter and will identify the representative(s) who represent the impacted chapter(s) who will be claiming travel and per diem in accordance with subsection B of this section.

All briefings will be conducted in space provided by the Senior Commissioners' Representative on the first workday...

N. The right of either party to initiate local bargaining pursuant to this section does not extend to matters that are national or regional in nature...

Revision: "The right of either party to initiate local bargaining pursuant to this section does not extend to matters other than those provided above."...

Revision:

U. All local parties are authorized during the term of this Agreement to negotiate to establish a local [delete "dispute resolution" and substitute:] process to resolve bargaining impasses in lieu of the statutory process.

Revision:

**Section 6.**

B.4. To this end, the [delete local] parties may initiate discussions for the purpose of developing alternatives to face-to-face meetings.

Revision:

C.4. (Change Division to Diversity) EEO Committees — generally it is assumed that each chapter will participate in approximately four (4) (Change Division to Diversity) EEO Committee meetings, with one (1) chapter representative in attendance from each chapter.

Revision:

F. The Employer has determined that, prior to reducing the travel budget impacting reimbursements relative to this article, the division head of office, or designee will meet with the affected chapter president(s) to discuss application of the reduction to the travel and per diem reimbursement.

**ARTICLE 48—FURLOUGH DUE TO LAPSE IN APPROPRIATIONS/DEBT CEILING LIMITATIONS**

**Section 1**

D. Appointing offices and local union representatives are free to negotiate additional methods of notifying employees about the conclusion of the furlough...

Revision: “The Employer and the Union are free to negotiate additional methods of notifying employees about the conclusion of the furlough...”

**Section 3**

B. Each local office shall distribute a fact sheet to employees describing unemployment benefits available in its jurisdiction.

Revision: “All employees will receive from the servicing personnel office a fact sheet describing unemployment benefits available in their jurisdiction.” Local agreements will remain in effect and there will be no locally initiated changes. The National parties will address negotiations over proposed changes.

**ARTICLE 50— FLEXIPLACE**

**Section 9.**

A. Upon the effective date of this Agreement, the local parties may begin negotiations over the following issues:...

Revision: Local agreements will remain in effect, and there will be no locally initiated changes. The National parties will address changes to this issue.

**EXHIBIT 9-3. MANAGER’S REPORT OF NTEU REPRESENTATIVE’S USE OF OFFICIAL TIME AND INSTRUCTIONS**

#1

.the amount of time granted is to be determined by the Office of Labor Relations for national training and the host site LR Section Chief for local training;

Revision: Change “Labor” to “Workforce”.

**EXHIBIT 15-1.**

This exhibit was inadvertently omitted from NORD V during printing. It is being inserted at this time to correct that omission.

APPLICATION FOR HARDSHIP REASSIGNMENT/RELOCATION  
REQUEST

Pursuant to an agreement between IRS and NTEU

Note: Only complete applications will be forwarded by the supervisor.  
Attach Form 4536 to this request.

Name \_\_\_\_\_ Daytime Telephone No.

Mailing Address  
Street City State Zip Code

Current Position \_\_\_\_\_

Classification and Organizational Title Series \_\_\_\_\_ Grade \_\_\_\_\_

Post of Duty Supervisor’s Name \_\_\_\_\_

Description of Hardship (Please attach documentation justifying request (e.g. medical doctor’s letter, etc.)

IRS Post(s)-of-Duty requested and justification for each post-of-duty specified:

If I am currently above the journey level- of my position, and a hardship relocation is authorized, I understand that I will be placed in the position at the journey level at my own expense. If applicable, highest previous rate will be applied in setting my salary; pay retention is not applicable.

Note: When applying for future merit promotion announcements, employees are encouraged to annotate their Form 4536, Application for Reassignment/promotion (block 6): "Previously held grade -. Hardship change-to-lower grade effective \_\_\_ It is my responsibility to notify the "gaining" office of any change in my hardship situation.

Employee's Signature \_\_\_\_\_ Date \_\_\_\_\_

Request must be submitted to the immediate supervisor for review.

Supervisor \_\_\_\_\_ Date \_\_\_\_\_

Notice to "gaining" office of pending hardship request Date \_\_\_\_\_

2nd Level \_\_\_\_\_ Date \_\_\_\_\_

3rd Level \_\_\_\_\_ Date \_\_\_\_\_

4th Level \_\_\_\_\_ Date \_\_\_\_\_

Meets criteria for a hardship relocation. YES - NO -

Reason for negative determination:

Received in Personnel Date \_\_\_\_\_

Personnel Contact/Phone No. \_\_\_\_\_

Date Request forwarded to designated office \_\_\_\_\_

Designated Office \_\_\_\_\_

Date request received in Personnel \_\_\_\_\_

Signature of Authorizing Official \_\_\_\_\_ Date \_\_\_\_\_

Indicate: Approved Disapproved

Finance Office

Hardship Relocation Requires Intraplan Fund Transfer Approved

by \_\_\_\_\_

**EXHIBIT 28-1. NATIONAL TREASURY EMPLOYEES UNION**

Revision: Delete need to designate “Branch”.

The following revisions cover the language that is unique to the NC V Agreement. In addition to the revisions below, the Sections that address specific issues to the centers must be incorporated into the new, single IRS/NTEU Agreement.

Definition:

SCR 's These are Senior Center Representatives that work in the Centers and coordinate issue(s) for the Center Director’s (Submission Processing, Accounts Management and Compliance) that arise from dealings with the Union chapter. Where this agreement refers to a SCR in the case of centers, those obligations will be performed by a Senior Center Representative.

**ARTICLE 1—COVERAGE**

**Section 1**

1.A This Agreement covers all professional and non-professional service center employees., excluding.. .all employees of the Assistant Commissioner (Criminal Investigations), all employees of the Assistant Commissioner (Inspection)...

Revision: This article would read as Article 1 of the new Agreement.

**ARTICLE 11—FACILITIES AND SERVICES**

**Section 18**

The Employer will provide each service center chapter copies of all service center director issuances...

Revision: Delete “service” in both places.

## **ARTICLE 12—PERFORMANCE APPRAISAL SYSTEM**

### **Section 14.A**

... (TEPS) is the employee performance evaluation system used to evaluate all measured service center employees GS-8 and below...

Revision: "...(TEPS) is the employee performance evaluation system used to evaluate all center employees GS-8 and below on a measured performance plan."

### **Section 14.G**

...the right of the Union to bargain over any adverse impact in the implementation of new or revised numerical standards shall be. . .when the Service Center Director Ranges are revised.

Revision: Delete "Service".

### **Section 19.B**

The Employer will...circulate [a menu of available TEPS reports].. .to all Union service center chapters.

Revision: Change "Union service center" to "Union center chapters representing measured employees".

All generated reports shall be available to the local TEPS Committee in each service center.

Revision: Delete "service

### **Section 19.E**

The Employer will provide each service center chapter with a PC, a printer and as much software as is necessary...

Revision: Delete "center".

Note: In the single Agreement this Section would be unnecessary.

### **Section 20.D**

The National TEPS Committee shall be responsible for...oversight of the TEPS program in all service centers...

Revision: Delete "service".

### **Section 20.D.4**

... additional data from any local service center may be requested...

Revision: Delete “service”.

**Section 20.E**

Each center will establish a local TEPS committee

Revision: Rewrite to read as follows: “Each center campus will establish a local TEPS committee...”

They shall be on official time when...administering the TEPS system within their local service center.

Revision: Delete “service”.

**Section 20.H**

The... Committee will validate.., any proposed changes to Service Center Director Ranges...

Recommendation: Delete “Service”.

**APPENDICES [FOR ARTICLE 12]**

10. The parties will agree upon a way of providing the local NThU chapter the data it normally receives on ,PS...

Revision: “The employer will provide all NTEU chapters representing employees on a measured performance plan the data it...”

**ARTICLE 27—HEALTH AND SAFETY**

**Section 19**

The Employer will continue its existing policy of staffing Service-operated service center health units.

Revision: Delete “service”.

**ARTICLE 30—TRAINING**

**Section 10.A**

Revision: Provide NTEU with MOU on crossover accounting training program.

**Section 11.A**

...the Union will be allowed at least one representative [on each Training Advisory Committee] from each chapter in the appointing office...

Recommendation: Change “appointing office” to “center(s)”...

NOTE: To the extent that an Article(s) and its provision(s) not mentioned herein, the National parties agree to carry them over.

**[End of revisions to Agreements]**

This agreement will be shared with all employees, and will be available on the IRS website. A complete version of the new National Agreement will also be provided to all employees, and will be available on the website.

Dispute Resolution:

The Parties agree that disputes with regard to the interpretation and application of this Memorandum thereto may be raised to the Union’s National Executive Vice President and the Service’s Chief Human Resources Officer for informal resolution. However, this provision in no way effects either party’s rights under the NORD/NC agreements.

This Memorandum of Understanding will become effective thirty-one (31) calendar days after execution, or upon agency head approval, whichever comes first. It will remain in effect until the expiration of the NORD/NC V Agreements.

This agreement is entered into on October 3, 2000, in Washington D.C.

/s/ Frank Ferris  
For NTEU

/s/ Ronald P. Sanders  
For IRS

NTEU Mapping Team Members:

Yvonne Durden  
Gary Heidrick  
Jim Littlejohn  
Joe Napierkowski  
Christy Scharton

IRS Mapping Team Members:

Michael Altieri  
Ed Asmuth  
Debra Bangle  
Sharon Oliver  
Brad Stark