

PREAMBLE

WHEREAS the National Office, Office of Chief Counsel, Internal Revenue Service (Office), and the National Treasury Employees Union (Union) recognize that the right of employees to organize, bargain collectively, and participate through labor organizations of their own choosing in decisions that affect them safeguards the public interest, contributes to the effective conduct of public business, and facilitates and encourages the amicable settlement of disputes between employees and their employers involving conditions of employment; and

WHEREAS the Office and the Union recognize that the public interest demands the highest standards of employee performance and the continued development and implementation of modern and progressive work practices to facilitate and improve employee performance and the efficient accomplishment of the operations of the Government; and

WHEREAS the Office and the Union recognize that a mutual commitment to cooperation promotes both the efficiency of the Office's operations and the well-being of its employees; and

WHEREAS the Office and the Union agree that the dignity of employees will be respected in the implementation and application of this Agreement as well as related personnel policies and practices;

NOW THEREFORE the Office and the Union hereby agree as follows:

Article 1: Coverage and General Provisions

Section 1

This Agreement covers all professional and nonprofessional employees of the Office, excluding all management officials, supervisors, and employees described in 5 USC 7112(b)(2),(3), (4),(6) and (7).

Section 2

Whenever the term "Union" is used in this Agreement, it will include Chapter 251 of the Union.

Section 3

Unless otherwise expressly provided, reference to days in this Agreement means calendar days.

Article 2: Precedence of Law and Regulation

Section 1

In the administration of all matters covered by this Agreement, the parties are governed by the following: existing or future laws, Government-wide rules or regulations in effect upon the effective date of this Agreement; Department of the Treasury regulations that do not conflict with this Agreement; and Government-wide rules or regulations issued after the effective date of this Agreement that do not conflict with this Agreement.

Section 2

To the extent that provisions of the Chief Counsel Directives Manual (CCDM) or its predecessor, applicable portions of the Internal Revenue Manual (IRM), applicable portions of the Treasury Personnel Manual (TPM) and General Counsel Directives are in specific conflict with this Agreement, the provisions of this Agreement will govern.

Article 3: Merit System Principles And Protections Against Prohibited Personnel Practices

Section 1

A. The parties mutually recognize that personnel management should be implemented consistent with the following merit system principles:

1. recruitment should be from qualified individuals from appropriate sources in an endeavor to achieve a work force from all segments of society, and selection and advancement should be determined solely on the basis of relative ability, knowledge, and skills after fair and open competition which assures that all receive equal opportunity;
2. all employees and applicants for employment should receive fair and equitable treatment in all aspects of personnel management without regard to political affiliation, race, color, religion, national origin, sex, marital status, age, or handicapping condition, and with proper regard for their privacy and constitutional rights;
3. equal pay should be provided for work of equal value, with appropriate consideration of both national and local rates paid by employers in the private sector, and appropriate incentives and recognition should be provided for excellence in performance;
4. all employees should maintain high standards of integrity, conduct, and concern for the public interest;
5. the Federal work force should be used efficiently and effectively;
6. employees should be retained on the basis of the adequacy of their performance, inadequate performance should be corrected, and employees should be separated who cannot or will not improve their performance to meet required standards;

7. employees should be provided effective education and training in cases in which such education and training would result in better organizational and individual performance;
8. employees should be -
 - a) protected against arbitrary action, personal favoritism, or coercion for partisan political purposes; and
 - b) prohibited from using their official authority or influence for the purpose of interfering with or affecting the result of an election or a nomination for election; and
9. employees should be protected against reprisal for the lawful disclosure of information which the employees reasonably believe evidences -
 - a) a violation of any law, rule, or regulation; or
 - b) mismanagement, a gross waste of funds, an abuse of authority, or a substantial and specific danger to public health or safety.

Section 2

- A. For the purpose of this article, prohibited personnel practice means any action described in section 3, below.
- B. For the purpose of this article, "personnel action" means:
 1. an appointment;
 2. a promotion;
 3. an action under chapter 75 of the Civil Service Reform Act of 1978;
 4. a detail, transfer, or reassignment;
 5. a reinstatement;
 6. a restoration;
 7. a re-employment;
 8. a performance evaluation under chapter 43 of the Civil Service Reform Act of 1978;
 9. a decision concerning pay, benefits, or awards, or concerning education or training if the education or training may reasonably be expected to lead to an appointment, promotion, performance evaluation, or other action described in this subsection; and

10. any other significant change in duties or responsibilities which is inconsistent with the employee's salary or grade level.

Section 3

A. The Office will not:

1. discriminate for or against any employee or applicant for employment:
 - a) on the basis of race, color, religion, sex, or national origin as prohibited under section 717 of the Civil Rights Act of 1964;
 - b) on the basis of age, as prohibited under sections 12 and 15 of the Age Discrimination in Employment Act of 1967;
 - c) on the basis of sex, as prohibited under section 6(d) of the Fair Labor Standards Act of 1938;
 - d) on the basis of handicapping condition, as prohibited under section 501 of the Rehabilitation Act of 1973;
 - e) on the basis of marital status or political affiliation, as prohibited under any law, rule, or regulation;
2. solicit or consider any recommendation or statement, oral or written, with respect to any individual who requests or is under consideration for any personnel action unless such recommendation or statement is based on the personal knowledge or records of the person furnishing it and consists of:
 - a) an evaluation of the work performance, ability, aptitude, or general qualifications of such individual; or
 - b) an evaluation of the character, loyalty, or suitability of such individual.
3. coerce the political activity of any person (including the providing of any political contribution or service), or take any action against any employee or applicant for employment as a reprisal for the refusal of any person to engage in such political activity;
4. deceive or willfully obstruct any person with respect to such person's right to compete for employment;
5. influence any person to withdraw from competition for any position for the purpose of improving or injuring the prospects of any other person for employment;
6. grant any preference or advantage not authorized by law, rule, or regulation to any employee or applicant for employment (including defining the scope or manner of competition or the requirements for any position) for the purpose of improving or injuring the prospects of any particular person for employment;

7. appoint, employ, promote, advance, or advocate for appointment, employment, promotion, or advancement, in or to a civilian position any individual who is a relative (as defined in Title 5 of the United States Code) of such employee if such position is in the agency in which such employee is serving as a public official (as defined in Title 5 of the United States Code) or over which such employee exercises jurisdiction or control as such an official;
8. take or fail to take, or threaten to take or fail to take, a personnel action with respect to any employee or applicant for employment because of:
 - a) any disclosure of information by an employee or applicant which the employee or applicant reasonably believes evidences -
 - (i) a violation of any law, rule, or regulation; or
 - (ii) gross mismanagement, a gross waste of funds, an abuse of authority, or a substantial and specific danger to public health or safety, if such disclosure is not specifically prohibited by law and if such information is not specifically required by Executive Order to be kept secret in the interest of national defense or the conduct of foreign affairs; or
 - b) any disclosure to the Special Counsel of the Merit Systems Protection Board, or to the Inspector General of an agency or to another employee designated by the head of the agency to receive such disclosures, of information which the employee or applicant reasonably believes evidences -
 - (i) a violation of any law, rule, or regulation; or
 - (ii) gross mismanagement, a gross waste of funds, an abuse of authority, or a substantial and specific danger to public health or safety.
9. take or fail to take, or threaten to take or fail to take, any personnel action against any employee or applicant for employment as a reprisal because of the exercise of any appeal right granted by any law, rule, or regulation;
10. discriminate for or against any employee or applicant for employment on the basis of conduct that does not adversely affect the performance of the employee or applicant or the performance of others; except that nothing in this subsection will prohibit the Office from taking into account in determining suitability or fitness any conviction of the employee or applicant for any crime under the laws of any State, or of the District of Columbia, or of the United States;
11. take or fail to take any other personnel action if the taking of or failure to take such action violates any law, rule, or regulation implementing, or directly concerning, the merit system principles contained in the Civil Service Reform Act of 1978.

Section 4

- A. 1. An employee aggrieved under subsection 3A1, above, may raise the matter under a statutory procedure or under Article 33, Employee Grievance Procedure, but not both;
2. Employees will be deemed to have exercised their option under this subsection at such time as they timely file a formal written EEO complaint or timely file a written grievance under the provisions of Article 33, whichever occurs first.
- B. An employee aggrieved under subsections 3A2 through 3A11, above, may raise the matter under the employee grievance procedure outlined in Article 33.

Section 5

In reviewing grievances on the provisions of this article, arbitrators will apply the same standards of evidence and burden of proof as those applied by the Merit Systems Protection Board.

Article 4: Employee RightsSection 1 Right to Representation

The initiation of grievances in good faith by employees will not cause any reflection on their standing with their supervisors or on their loyalty or desirability to the organization. Employees and Union stewards who have relevant information concerning any matter for which remedial relief is available under this Agreement or other statutory/regulatory procedure pertaining to personnel/employment matters involving office bargaining unit employees will, in seeking resolution of such matter, be assured freedom from restraint, interference, coercion, discrimination, intimidation or reprisal. The Office will not impose any restraint, interference, coercion or discrimination against any employees in the exercise of their right to designate a Union steward for the purpose of representing to the Office any matter of concern over the interpretation or application of this Agreement or of law, rule or regulation pertaining to personnel matters or of representing Office bargaining unit employees with respect to personnel/employment matters before any Government agency or official other than the Office. This right does not extend to acting as a union representative where such representation would result in a conflict or apparent conflict of interest, or would otherwise be incompatible with law, or with the official duties of the employee. The Office retains the right to challenge a Union representative in accordance with the procedures of the third party adjudicative bodies. The Office and Union agree to abide by the determinations of the adjudicative bodies, subject to any right of appeal, regarding the right of a Union representative to serve as a representative in a particular case. The parties recognize that this section grants such employees or stewards no time for performing duties under the provisions of this agreement. This section should be read in conjunction with Article 39, Section 3.

Section 2 Union Membership

Nothing in this Agreement will require an employee to become or remain a member of a labor organization or to pay money to the organization except pursuant to a voluntary written authorization by a member for payment of dues through payroll deductions or by voluntary cash dues payment by a member. Nothing in this agreement or the law requires the union to represent any employee before the Merit Systems Protection Board, the Equal Opportunity Commission, the Office of Workers Compensation Programs, the Comptroller General, or in any other appeal procedure created by the statute.

Section 3 Union Participation

Except as otherwise expressly provided in this Agreement or statute, the right to assist a labor organization extends to participation in the management of the organization and acting for the organization in the capacity of an organization representative, including presentation of views to officials of the Executive Branch, the Congress, or other appropriate authority.

Section 4 Conduct Investigations

- A. Any employee who is the subject of a conduct investigation or who reasonably believes that an interview with Internal Security may result in disciplinary action has the right to representation by a person designated by the Union as follows:
1. before being interviewed, employees will be advised as follows:

"This is an interview by Internal Security concerning...(a brief description of the subject of the interview and investigation)... pursuant to 5 USC 7114(a)(2)(B)(3). You have the right to be represented during this interview by a person designated by the National Treasury Employees Union, if you reasonably believe that the results of this interview may result in disciplinary action and you request representation."
 2. if the employee requests such representation, the Union representative will be allowed as provided above;
 3. if the interview is initiated by the employee or if the employee is being interviewed as a third party witness, the inspector need not advise the employee of the right to Union representation before beginning the interview; however, at the time the inspector should reasonably believe that the information offered by the employee indicates that the conduct of the employee could reasonably result in discipline to the employee, the inspector must then advise the employee of the right to Union representation as provided in (1) above; and
 4. when employees are advised of their rights to Union representation pursuant to the above, employees will be given IRS Form 8111 (Appendix A). Employees will acknowledge on Form 8111 the receipt of the above rights. Employees will be given a copy of executed Form 8111 for their own records.
- B. When an employee is interviewed by Internal Security, and the employee is the subject of an investigation, the employee will be informed of the general nature of the matter and whether it concerns criminal or administrative misconduct. If in cases solely involving

administrative misconduct the employee refuses to respond to questions, the employee will be advised as follows:

"Pursuant to 217.1 of IRM 0735.1, when directed to do so by Inspection or other competent Treasury or Chief Counsel authority, employees must testify or respond to questions in matters of official interest. Employees must give such testimony, or respond to questions, under oath when required or requested to do so. Your failure to respond as required may result in severe discipline including removal."

- C. Where the subject of an investigation is being interviewed regarding possible criminal conduct and prosecution, at the beginning of the interview the employee will be given a statement of Miranda rights contained on IRS Form 5228 (Appendix B). If employees waive their rights, they will so indicate by signing the above-referenced form, and will be given a copy of said executed form.
- D. In an interview involving possible criminal conduct where prosecution has been declined by appropriate authority, at the beginning of the interview the employee will be given a statement of the Kalkines warning. The warning will contain the following language:

"You are here to be asked questions pertaining to your employment with the Office of Chief Counsel and the duties that you perform for the Office of Chief Counsel. You have the option to remain silent, although you may be subject to removal from your employment by the Office if you fail to answer material and relevant questions relating to the performance of your duties as an employee. You are further advised that the answers you may give to the questions propounded to you at this interview, or any information or evidence which is gained by reason of your answers, may not be used against you in a criminal proceeding except that you may be subject to a criminal prosecution for any false answer that you may give."

When employees are given the Kalkines warning they will be given IRS Form 8112 (Appendix C). Employees will acknowledge on IRS Form 8112 the receipt of the above warning. Employees will be given a copy of executed IRS Form 8112 for their own records.

- E. When the person being interviewed is accompanied by a representative furnished by the Union, in both criminal and noncriminal cases, the role of the representative includes but is not limited to the following rights:
1. to clarify the questions;
 2. to clarify the answers;
 3. to assist the employee in providing favorable or extenuating facts;
 4. to suggest other employees who have knowledge or relevant facts; and
 5. to advise the employee.

However, a representative may not transform the interview into an adversary contest.

- F. When the person being interviewed is represented by counsel, and Internal Security is on reasonable notice of such representation, the employee's counsel will have authority to represent the employee during the interview. Case inspectors on reasonable notice of such representation will not initiate ex parte communication with the employee. It will continue to be the practice of Internal Security to contact the employee's supervisor to arrange an interview or other contact.
- G. Interviews by Internal Security may be manually and/or mechanically recorded by either party. The role of any person in the recording of the interview will be subject to applicable disclosure provisions. The recording may not unreasonably delay the interview.
- H. The Office will issue a notice to all employees on an annual basis and to all new employees that states, in part, the following:
1. that employees have the right to be represented by the Union in an examination in connection with an investigation if:
 - a) the employee reasonably believes that the examination may result in disciplinary action against the employee, and
 - b) the employee requests such representation; and
 2. that employees may exercise this right if the above conditions are met whether the employees are the subject of the investigation or are third party witnesses; and
 3. that the Office fully supports the aforementioned right.
- I. Supervisors and other managers will observe the provisions of subsections 4A and E, above, when examining employees who are subjects of investigations concerning:
1. possible violations of the Office's rules of conduct concerning timely filing of Federal income tax returns or prompt payment of Federal taxes due;
 2. possible unauthorized disclosure of returns or return information;
 3. insubordination (refusal to obey orders, insolence, and like behavior);
 4. absence without leave;
 5. constant quarreling, wrangling, provoking, or fighting with other employees, or interfering with their work; or
 6. repeated indebtedness.

Section 5 Voluntary Resignations

- A. The questions whether and on what date to resign are voluntary matters of free choice for each employee. When an employee is faced with the prospect of Office initiated action such as termination or removal, the employee will have the right not to resign or, if the employee chooses, to make a resignation effective at any time before the effective date of the Office's action. Resignations will not be secured by coercive or deceptive means.
- B. An employee may withdraw a resignation at any time before its effective date, provided the withdrawal is communicated to the Office in writing and is received by the Office before its having made a commitment to fill the position of the resigning employee.

Section 6 Management Inquiries

The Office is entitled to require truthful answers from employees in response to questions in matters of official interest. An employee who fails to provide such answers is subject to disciplinary action, including removal. An employee may properly refuse to answer questions regarding matters in which the Office has no official interest.

Section 7 Employee-Supervisor Relationships

Relationships between employees and their supervisors should be mutually conducted in a businesslike, courteous and tactful manner.

Section 8 Work Environment

Both parties agree that there is an obligation on all employees and supervisors to have an environment free of sexual harassment and discrimination based on sexual preference or orientation. Employees who are HIV positive or have AIDS shall not be subject to discrimination or segregation (except as recommended by competent medical authority) with regard to any condition of employment.

Section 9 Employee Rights Appendix

A Statement of Basic Employee Rights appears in Appendix 4-1 of this Agreement. The Office will post the Statement on all official bulletin boards and the Union may post it on all of its bulletin boards. Further, the Union may discuss these rights in orientation or pre-orientation sessions. The Statement will be signed by the Office and the Union.

Article 5: Work Schedules

Section 1

- A. The following work schedules are available to all employees of the Office:
 1. flexitour with credit hours - an alternative work schedule that requires that employees account for eighty (80) work hours in each biweekly pay period, and include in each day's accounted hours a specified period of core hours, with an eligibility to earn and use additional hours credit;

2. staggered work hours - a work schedule that requires that employees account for ten (10) work days of eight (8) hours during each biweekly pay period; and
 3. 5/4-9 - a work schedule that requires employees account for nine (9) work days in each biweekly pay period; eight (8) work days are nine (9) hours and one (1) work day is eight (8) hours.
- B. The 4/10 option (a work schedule that requires employees to account for four (4) workdays of ten (10) hours in each work week of each biweekly pay period) will be available to employees in certain areas on a test basis.
 - C. To ensure adherence to the work schedule, a system of tracking starting and quitting times for employees under these work schedules may be used.
 - D. No employee will be forced to work any alternative work schedule or staggered hours schedule. Employees who decline to use any of these options will be permitted to continue to work their currently assigned days and hours.
 - E. In reviewing submitted work schedules, under any of the available options, supervisors will make a reasonable attempt to accommodate employee preferences. If any employee schedule must be disapproved, because it is determined that approval of all submitted schedules would render the work unit incapable of efficiently and effectively performing its assigned function, the reasons for the disapproval will be discussed with the affected employees, and the employees will be provided the opportunity to submit new schedules before the finalization of work schedules for that work unit. In the event that the re-submission of schedules does not resolve the problem, the problem will be resolved by the Office and NTEU.
 - F. Except for ad hoc changes to any work schedule, employees may request changes in their alternative work schedule or staggered work hours schedule (or from one option to the other) no more frequently than once during the calendar quarter, though nothing in this Agreement will preclude the work unit supervisor from permitting a temporary variance of the selected option if necessitated by emergency conditions. This emergency change would not count as the quarterly request for change.
 - G. Changes to work schedules will not be permitted if such changes would require other employees in the work unit to change their schedules involuntarily. Whenever possible, employees involuntarily reassigned between work units will be permitted to retain the work schedule they had before the reassignment. An employee who voluntarily changes work units will be required to choose a work schedule from among those available in the new work unit.
 - H. Instructors and trainees will adhere to the established training schedule while involved in training classes and instructor preparation.
 - I. Employees, while in travel status, will adhere to the work schedules observed by employees in the office visited.

- J. Part-time employees may earn credit hours on the same basis as full-time employees, subject to statutory limitations on credit hour carryover.
- K. The Office will take reasonable steps to eliminate or alleviate any condition that may act as a disincentive to employees choosing alternative work schedules. The Union will be kept informed and, whenever possible, included in the steps taken in ensuring that work conditions are acceptable.

Section 2 Flexitour with Credit Hours

- A. Employees will be required to account for 80 hours per pay period, including a daily core hour period of 10:00 AM to 3:30 PM for each regularly scheduled work day.
- B. With the work unit supervisor's approval, an employee may earn no more than two (2) credit hours in one work day; such hours must be worked in one (1) hour increments, contiguous with an employee's tour of duty. With the work unit supervisor's approval, a maximum of ten (10) credit hours may be earned on each non-work day. Supervisors have the option of establishing a minimum number of non-work day credit hours that may be authorized.
- C. Credit hours worked must ordinarily be requested and approved in advance. Supervisors will be reasonable in approving the earning of credit hours. The use of credit hours will be approved absent a significant work impact.
- D. Pursuant to statute, only twenty-four (24) credit hours can be carried over each pay period. If an employee enters a pay period with 24 credit hours and works additional credit hours during that pay period, then the employee must use the additional hours by the end of that pay period.
- E. Credit hours do not have to be used within a certain period and may be carried over into the next leave year.
- F. Daily schedule changes on an ad hoc basis will be granted by the work unit supervisor, subject to workload requirements.

Section 3 Staggered Work Hours

- A. Staggered Work Hours divides the work day into core time (10:00 AM to 3:30 PM) and flexible time (7:00 AM to 10:00 AM and 3:30 PM to 6:30 PM). Each employee must be present during the core time (except for the usual lunch break) and the employee must work an eight (8) hour day and a forty (40) hour work week (assuming full-time status, or prorated number of hours for part-time status).
- B. Employees may, with supervisory approval, establish the staggered hours they wish to work within the time frame of 7:00 AM and 6:30 PM, so long as they work throughout the core time (except for the usual lunch break). Approval will be granted consistent with the provisions of subsection 1E, above.

- C. Employees may select a staggered hours schedule, which becomes the permanent schedule of those employees until revised as set forth in subsection 1F, above.
- D. Daily schedule changes on an ad hoc basis will be granted by the work unit supervisor, subject to workload requirements.

Section 4 5/4-9 and 4/10

- A. Employees electing the 5/4-9 or 4/10 options will not earn credit hours.
- B. Employees taking annual leave or sick leave on a regularly scheduled nine (9) or ten (10) hour day must be charged nine (9) or ten (10) hours leave for that day.
- C. Employees may only request to substitute one "off" day for another within the same pay period (same week for 4/10).
- D. Conflicts for "off" days are resolved by the employee's service computation date.
- E. If an employee's "off" day falls on an official holiday, the employee gets the preceding work day off. However, if the holiday is on a Monday, the employee gets Tuesday off.
- F. Daily schedule changes on an ad hoc basis will be granted by the work unit supervisor, subject to workload requirements.

Section 5 Educational Courses

Upon an employee's request, the Office will, subject to workload requirements, establish a special tour of duty or work schedule to enable the employee to take educational courses at the employee's own expense.

Section 6 Religious Observances

- A. An employee whose personal religious beliefs require the abstention from work during certain periods of time may elect to engage in compensatory overtime work for time lost, without charge to leave, or may elect to take annual leave for meeting those religious requirements. To the extent such modifications in work schedules do not interfere with the efficient accomplishment of the Office's mission, the Office shall in each instance afford the employee the opportunity to work compensatory overtime and shall in each instance grant compensatory time off to an employee requesting such time off for religious observances when the employee's personal religious beliefs require that the employee abstain from work during certain periods of the workday or workweek. This time off includes normal commuting time for the employee. Such requests will be granted unless no reasonable opportunities are foreseen during which the employee will be able to repay the compensatory time - reasonable opportunities include the Office's effort to first assign work that is regularly assigned to the affected employee; if this work is not available, then to assign work which may include work not normally assigned, if the employee is qualified to perform such work - the following are types of situations envisioned above:

- a) the work is such that productive work is not available on what are normally nonduty times; or
- b) significant security, utility, rental or other costs would be incurred if work at normal nonduty times were permitted.

The Office will not be prevented from directing an employee to work overtime even though the employee still has religious compensatory time outstanding.

- B. Compensatory time off will be granted in accordance with the provisions of subsection A, above, when an employee's personal religious beliefs require that the employee abstain from work during certain periods of the work day or work week. This time off includes normal commuting time for the employee.
- C. Employees must notify their supervisors of a desire to take compensatory time off for a religious observance. Notification should take place fifteen (15) days in advance, whenever possible.
- D. Compensatory time off may be granted in fifteen (15) minute increments. Compensatory overtime will be credited in fifteen (15) minute increments for compensatory time off granted in increments of less than one (1) hour. Compensatory overtime will be credited in one (1) hour increments for compensatory time off granted in increments of one (1) hour or more.
- E. A grant of compensatory time off will be repaid by the appropriate amount of compensatory overtime work within a reasonable amount of time (generally one hundred-twenty (120) days). If within that time an appropriate time for repayment has not been mutually agreed upon, the Office may direct the employee to perform the compensatory overtime work at the Office's option.
- F. Employees who take advanced compensatory time off for religious observances may subsequently charge that time to annual leave. However, employees who take annual leave or leave without pay for religious holidays may not subsequently charge that to compensatory time off.

Article 6: Outside Employment

Provisions governing outside employment appear at Appendix 6-1 of this Agreement.

Article 7: Part-Time Employment

Section 1

- A. It is the intention of the Office to make part-time career employment opportunities available to the maximum extent possible, consistent with the Office's resource and mission requirements for all graded positions within the unit.
- B. The Office recognizes that part-time career employment is particularly appropriate for the following classes of employees:

1. older employees seeking a gradual transition into retirement;
2. handicapped individuals and others who require a reduced work week;
3. parents who must balance family responsibilities with the need for additional income; and
4. students who must finance their own education and training.

Section 2

- A. For the purpose of this article, "tour of duty" means the hours of a day and the days of an administrative work week that constitute an employee's regularly scheduled administrative work week.
- B. To be considered part-time for purposes of this section, an employee must have a regularly scheduled tour of duty, set in advance, of at least sixteen (16) hours but not more than thirty-two (32) hours in each administrative work week except as provided in subsections E2 and F, below.
- C. An employee may, at any time, make a written request for conversion to part time employment. The Office will consider such requests consistent with workload, staffing and budget requirements. Where a request is not granted a written explanation for the employee will be prepared upon request. If a request is denied because management believes full time coverage is essential, and it is also concluded by management that two employees can effectively provide such coverage, then the Office will attempt to recruit a part-time employee to provide complete coverage. The employee may also attempt to recruit a job sharing partner, and the Office will share applicants who have identified an interest in part-time employment with the affected manager. Nothing in this Section will prevent the Office from selecting a job sharing partner from any appropriate source.
- D. In the event one of the job sharing partners vacates the position, and the employer determines that full time coverage of the position is necessary, the employer shall first ask the remaining partner if he/she desires to convert to full time.
- E. The Office shall publicize the existence of the part-time employment/job sharing program on an annual basis and shall designate a contact point who can provide information to interested employees, i.e., the effect of part-time employment on pay, benefits, tenure and career development.
- F. Except as provided in the Federal Employees Part-Time Career Employment Act of 1978 (PTCA) and subsection F, below:
 1. the tour of duty for a PTCA employee will be no less than sixteen (16) and no more than thirty-two (32) hours per week;
 2. the tour of duty for a PTCA employee on an alternative work schedule may be set on the basis of thirty-two (32) to sixty-four

- (64) hours per pay period, but must include at least one (1) hour in each administrative work week; and
3. a PTCA employee's tour of duty will be documented on a SF-50, Notification of Personnel Action.
- G. An increase of a PTCA employee's tour of duty above thirty-two (32) hours per week or sixty-four (64) hours per pay period is not permitted for more than two (2) consecutive pay periods.
- H. 1. The Office will not abolish any position occupied by an employee in order to make the duties of such a position available to be performed on a part-time career employment basis.
2. Subsection G1, above, does not preclude the Office from permitting a full-time employee from voluntarily changing to a part-time work schedule.
- I. Any person who is employed on a full-time basis will not be required to accept part-time employment as a condition of continued employment.
- J. Part-time employees receive service credit for each calendar year worked (regardless of tour of duty) in accordance with applicable law and regulations.
- K. Before an employee is assigned to a PTCA position, the Office will brief the employee on the impact of this assignment on the following: retirement, reduction-in-force, health and life insurance, promotion, within-grade increases, career tenure, completion of probationary period, leave accrual rate, and time-in-grade calculation for promotion.
- L. A part-time employee will receive holiday pay only if he/she is regularly scheduled to work on that day and only for those hours regularly scheduled as work.
- M. An employee who accepts a part-time position has no right to return to a full time position. However, employees whose most recent performance rating of record is fully successful or better may request to return to a full time schedule in the same or similar position at the same grade. The Office will consider the request subject to staffing and budget constraints and workload needs.

Article 8: Health and Safety

Section 1

- A. The Office will, to the extent of its authority and consistent with the applicable requirements of Title 29 of the Code of Federal Regulations, provide and maintain safe and healthful working conditions for all employees and will provide places of employment which are free from recognized hazards that are causing or are likely to

cause death or serious physical harm. The Union will cooperate to this end and will encourage all employees to work in a safe manner.

- B. The Office will also strive to provide work areas with adequate lighting, ventilation, and temperature control.
- C. Whenever it becomes necessary to remove an employee from a work area because of conditions in the work area that pose a threat to the employee's health or physical safety, the Office will make a reasonable effort to find a location for that employee elsewhere.
- D. The Office will designate a safety representative for each building housing bargaining unit employees. Representatives will be responsible for reporting to the safety officer any hazardous or unsafe conditions which they observe or which are reported to them. The Office will, to the extent of its authority, initiate prompt and appropriate action to correct any unsafe working conditions so reported.

Section 2

When the Office discovers a violation of Occupational Safety and Health Administration (OSHA) standards, it will immediately notify the Union of that condition. The Office will also notify affected employees of the condition.

Section 3

The Office recognizes the existence of certain employee rights under 29 CFR Part 1960, among them the right to be free from reprisal, including charge to leave, when employees decline to perform their assigned tasks because of reasonable beliefs that, under the circumstances, the tasks pose an imminent risk of death or serious bodily harm, coupled with a reasonable belief that there is insufficient time to seek effective redress through normal hazard reporting and abatement procedures established by the Office.

Section 4

- A. To the extent of its authority, the Office will continue participation in the IRS Safety Advisory Committee. One employee designated by the Office and one employee designated by the Union will serve on the committee as representatives of the Office.
- B. Should the Office be unable to continue its participation in the IRS Safety Advisory Committee, the parties will establish a safety advisory committee within the Office.

Section 5

The Office will, to the extent of its authority, make free flu shots available annually on a voluntary basis to all employees of the unit, as determined necessary by a competent Federal medical officer.

Section 6

Where full health facilities are not available on the premises, the Office agrees to provide first aid kits and to designate employees from among volunteers to maintain the kits.

Section 7

If an injured employee is sent to a medical facility for treatment, the Office and the affected employee agree to accept the determination made by competent medical authority at the facility as to whether the employee should return to work.

Section 8

Whenever it is necessary for an employee to leave work and return home because of incapacitation, the Office will assist in locating a willing employee to transport the employee home and will allow time to do so. The parties recognize that the Office's monetary, pecuniary, or tort liability is governed by Comptroller General and Federal court decisions, and the Office assumes only that responsibility or liability which is allowable by law, regulation or such decisions.

Section 9

- A. The Office will furnish each employee, on a timely basis with a copy of each of the following:
1. NTEU Health Plan;
 2. Open Season Instructions;
 3. Information to Consider in Choosing a Health Plan (or its successor); and
 4. Biweekly Health Benefits Rates (or equivalent).

Such distribution will be made by the Office to the extent such brochures are available to it from the normal source of supply.

- B. The Office will keep on file copies of each health plan offered to its employees. Such copies will be available to the Union for examination upon request.

Section 10

- A. The Employee Assistance Program (EAP) provides counseling and assistance services to employees who are experiencing problems related to alcohol, drug abuse or emotional problems. The Office recognizes that alcoholism and drug abuse are treatable health problems and that job performance impairment may result from these illnesses. Therefore, employees suffering from these illnesses shall receive the same careful consideration and reasonable accommodations that are extended to employees having other illnesses or disabilities. Sick leave and LWOP for the purpose of treatment, counseling, and rehabilitation shall be granted as in any other illness or health problem.

- B. No employee shall have his/her job security or promotion opportunities jeopardized by his/her request for counseling or referral services, except as specifically limited by law. The confidential nature of medical records of employees with problems will be strictly maintained in accordance with law.
- C. When a supervisor, through daily job contact, observes that an employee is experiencing difficulties in maintaining his/her job performance, he/she will discuss the apparent difficulties with the employee and may refer the employee to the EAP as appropriate. In the course of the discussion, the supervisor should share with the employee examples which indicate that job performance or conduct deficiency is involved and should emphasize the consequences of continued deficiency.
- D. The Office will afford reasonable accommodation to qualified handicapped employees, unless the accommodation would impose an undue hardship on the operation of the Office's program. For example, employees who are handicapped by alcoholism and substance abuse may be offered rehabilitative assistance and the opportunity to take sick leave for treatment, if necessary, before any action for continuing performance problems relating to their addiction is taken. If an employee refuses treatment and the employer decides to initiate action, the employer must provide the employee with a firm choice between the administrative action and entrance into a rehabilitation program, if the administrative action is based on conduct or performance problems evidently related to the employee's substance abuse.
- E. In the administration of personnel policies and decisions related to discipline and performance based actions, the Office acknowledges its obligations under applicable laws, rules, regulations and decisions of appropriate judicial and administrative authorities to make necessary reasonable accommodation of qualified handicapped employees.
- F. Two union representatives will be invited to attend training sessions designed to acquaint supervisors, managers and employees with the EAP and its operation.

Section 11

When employees are injured in the performance of their duties, they will be informed by the Office of the procedures for filing a claim for benefits under the Federal Employees Compensation Act. Information will be provided about the type of benefits available, including specific reference to their option to file a claim for disability compensation if they are disabled for work.

Section 12

The Office will, at least annually, make employees aware of the Employee Assistance Program and available medical services provided by the Office; further, to the extent of its authority, the Office will continue its present practice, where applicable, of conducting cancer detection and disseminating cancer detection information.

Section 13

The Union will be provided copies of reports by the Office of all health and safety accidents that result in loss of time from the job. Names and/or other identifying information will be deleted to protect employee privacy.

Section 14

- A. Consistent with workload demands, workbreaks for employees performing repetitive tasks, including using video display terminals (VDTs) continuously, will be scheduled so that such employees are provided a workbreak at intervals of approximately two (2) hours.
- B. The Office will, consistent with its right to assign work, make a reasonable attempt to reassign tasks of employees who provide acceptable medical documentation that particular tasks presently assigned to the employees pose a health hazard to the employees.
- C. The Office will make a reasonable attempt, consistent with right to assign work, to reassign any employee to duties that do not involve VDTs, provided the employee provides acceptable medical documentation that such reassignment is advisable.

Section 15

The Office will review recommendations developed by the IRS National Committee on Video Display Terminals, and the Union may make additional recommendations for consideration by the Office.

Section 16

The Office will, through coordination with GSA, provide for periodic monitoring of asbestos and PCB levels in the Office's buildings that have been identified by the GSA as having potential asbestos or PCB problems. The results of such monitoring will be provided to the Union. In the event such monitoring, or other monitoring done by a competent source, reveals a level of exposure in excess of the standard established by the National Institute of Occupational Safety and Health (NIOSH), the Office agrees to move exposed employees to worksites that do not have excessive exposure, and the Office further agrees that such employees will be paid hazardous duty or environmental differential pay, as appropriate, for periods of exposure, to the extent allowed by law and regulation. For purposes of this Agreement, "period of exposure" means the time between the last reading indicating a level of exposure below the NIOSH standard, and the time employees are removed from such exposure. Disputes involving the results of monitoring are subject to the employee grievance procedure.

Section 17

The Office will ensure, to the extent of its authority, that Office employees will continue to have access to the IRS fitness facility located at 1111 Constitution Avenue.

Section 18

Employees required to work in dirty or dusty work areas will be provided, as necessary, masks, smocks and/or gloves. Employees with particular sensitivity to these working conditions that make working in these areas potentially hazardous will, to the extent practical, be excused from the assignment upon presentation of current medical certification. In general, employees will be provided with twenty-four (24) hours notice of their need to report to such work areas.

Section 19

- A. General Services Administration (GSA) regulations are intended to limit the involuntary exposure of nonsmokers to secondhand tobacco smoke at the Federal worksite and minimize the discomfort or inconvenience to smokers. This section implements those regulations.
- B. 1. As set out in the GSA regulations, smoking is prohibited in the following areas:
- a) general office space (except as noted below);
 - b) auditoriums, classrooms, and conference rooms;
 - c) elevators;
 - d) corridors, lobbies, restrooms and stairways (except in those instances where it is not possible to designate a sufficient number of other smoking areas -in such instances corridors, lobbies, etc. may be designated);
 - e) medical care facilities such as medical clinics and units;
 - f) libraries; and
 - g) hazardous areas (any location which involves flammable liquids, flammable gasses, or flammable vapors or where there is a collection of readily ignitable, combustible materials).
2. Smoking is prohibited in general office space except that which has been specifically designated as a smoking area. Smoking areas in office space must be configured so as to limit the amount of involuntary exposure by non-smokers to secondhand smoke. For example, the office space involved must be large enough and sufficiently ventilated to provide separate smoking and non-smoking areas that protect the non-smokers against involuntary exposure to smoke.
3. Generally, private offices can be designated as smoking areas. A private office is defined as an enclosed space, that is, one with floor-to-ceiling walls and a door, containing one employee.
4. The parties recognize that a private office may occasionally be used as a conference room. The parties will seek to avoid using a private office designated as a smoking area for such purpose. In the event that such use is unavoidable, the space will be considered to be a conference room and smoking will be prohibited during that period.
- C. Employees must not attempt to enforce personally the regulations by confronting others. Employees who believe that smoking regulations are being violated should report such to their immediate supervisors. Sound reasonable judgement will be exercised in enforcing the smoking policy.

- D. 1. Two (2) representatives of the Office, one (1) designated by the Office, and one (1) designated by the Union, will be added to the Bi-Lateral Smoking Regulation Implementation (Committee) established by IRS and the NTEU National Office Joint Council.
2. The purpose of the Committee is to receive and review notices of designated smoking areas and to attempt to resolve disputes arising through implementation of the GSA smoking regulations. The Committee may conduct periodic spot checks of the designated areas for compliance with the criteria. The Committee will also work with the IRS Health and Safety Office and Employee Relations Unit in coordinating, scheduling or providing information concerning smoking cessation seminars, educational classes, etc.
- E. 1. It is recognized that designated smoking areas may change for a variety of reasons. Notice of any change will be provided to the Committee within thirty (30) days of the change in designation and before the change of a non-smoking area to a smoking area.
2. The parties accept the designation of the Director, IRS National Office Resources Management Division, or designee, concerning smoking/non-smoking areas within the public and common areas (corridors, lobbies, etc.) of 1111 Constitution Avenue.
- F. 1. Any dispute arising from the designation or non-designation of a smoking area must be raised with the employee's immediate supervisor within fifteen (15) days after the employee becomes aware of the work area designation.
2. If the matter is not resolved by the immediate supervisor within seven (7) days, the issue may be referred in writing by the employee to the Committee. Referral to the Committee must be within five (5) days of the immediate supervisor's decision.
3. If the matter is not resolved by the Committee within thirty (30) days after its receipt of the complaint, the issue may then become a subject of the grievance process within twenty-one (21) days of receipt of a response from the Committee in accordance with the provisions of Article 33, Employee Grievance Procedure.

Section 20

In the event the Office relocates, it shall, to the extent of its discretion, comply fully with GSA regulations regarding the placement of sprinklers in the building(s).

Section 21

To the extent the Office has the authority and consistent with GSA regulations, the air quality in areas in which bargaining unit employees are located will be checked on a regular basis, but no less than once each year. In locations where a problem has been experienced, the air quality will be checked at least quarterly.

Article 9: Annual Leave

Section 1

- A. It is understood by the Office and the Union that an orderly scheduling of leave is to the mutual benefit of all parties. Employees will request annual leave as far in advance as possible. It is understood that situations may arise that necessitate short notice. Except as otherwise provided, requests for annual leave will generally be granted absent a need for the specific skills or knowledge of a particular employee. Upon the employee's request, any denial of annual leave must be accompanied by a brief written statement of the reasons for the denial. Employees will earn annual leave in accordance with applicable statutes and regulations.
- B. The Office will generally grant leave in a manner that permits each employee who so wishes to take at least two (2) consecutive weeks of annual leave each year, absent a need for the specific skills or knowledge of a particular employee.
- C. Employees whose leave balances on September 15 of a particular year disclose that they have leave that is or will become "use or lose" will be asked to submit to the Office, on or before October 1, plans to use such leave. The Office will generally approve the employee's choices made in relation to the foregoing absent the need for the specific skills and knowledge of a particular employee.
- D. In order to facilitate the making of personal plans by employees, the Office will respond to annual leave requests as soon as practicable.
- E. In the event of a conflict in requests for scheduled annual leave, the employees will attempt to resolve the problem among themselves. If the employees involved cannot resolve the matter, the issue will be resolved by the Office and NTEU.

Section 2

- A. Employees may be given advance annual leave when:
 - 1. they are eligible to earn annual leave;
 - 2. they have served more than ninety (90) days in their current appointment;
 - 3. their request does not exceed the amount of annual leave they would earn during the remainder of the year; and
 - 4. such leave does not cause a significant work impact.
- B. Office of Personnel Management regulations provide that when an employee who is indebted for unearned annual leave separates from the Government, the employee will be required to refund the amount paid for such leave or the amount will be deducted from any salary due. If the debt is not liquidated in this manner, it may be recovered from the employee's retirement account.

- C. Valid requests for annual leave by other employees will take precedence over requests for advanced annual leave.

Section 3

- A. The Office will generally authorize annual leave or leave without pay to six (6) Union officers or their designees and to any national officer of the Union for attendance at any national and/or district Union-sponsored conventions, meetings, or formal training programs, absent the need for the specific skills or knowledge of a particular employee.
- B. In addition to the above, the Office will generally grant Union officers and stewards leave to perform other Union business, absent the need for the specific skills or knowledge of a particular employee. Such officers and stewards may charge such leave, at their option, to earned annual leave or leave without pay.

Section 4

The Office may approve a change in the selection of annual leave provided another employee's already approved selection is not affected.

Article 10: Sick Leave

Section 1

Employees will earn sick leave in accordance with applicable statutes and regulations.

Section 2

Approval of sick leave will be granted to employees when they are incapacitated for the performance of their duties by such reasons as sickness, injury, pregnancy, or a period of emotional bereavement that results in incapacitation, caused by the death of a close relative. Under certain circumstances involving contagious diseases as set forth in applicable statutes and regulations, and for medical, dental, or optical examination or treatment when required and requested before the beginning of the absence, sick leave will also be approved. Employees will be granted approval of sick leave if they are required to give care and attendance to a member of their immediate family who is afflicted with a contagious disease (to be applicable, the family member's disease must be contagious and, as ruled by the health authorities having jurisdiction, be subject to quarantine, require isolation of the patient, or require restriction of movement of the patient for a specified period) or if the employee's presence at the work site would jeopardize the health of others because of exposure to a contagious disease. Notice of unanticipated sick leave, not requested in advance, will be given by the employee to the supervisor as soon as possible, but no later than two (2) hours after normal time of reporting for work on the first day of absence. If the degree of illness or injury prohibits compliance with the two (2) hour limit, the employee will report the absence as soon as possible.

Section 3

- A. Absences of more than three (3) work days will be supported by a medical certificate or other evidence administratively acceptable. Employees will have a reasonable period of time, but not less than fifteen (15) days, to furnish the medical certificate. In lieu of a medical certificate, a signed statement from the employee may be accepted. The statement should indicate the nature of the illness and the reason why a medical certificate is not being submitted. Nonsubmission of a medical certificate may be due to a shortage of physicians, remoteness of locality, or because the services of a physician were not required.
- B. 1. Employees will not be required to furnish a medical certificate to substantiate a request for approval of sick leave for periods of three (3) consecutive days or less except as follows. When the Office has reasonable grounds to question whether an employee is properly using sick leave (for example, when sick leave is used frequently or in unusual patterns or circumstances), the Office may inquire further into the matter and ask the employee to explain. Absent a reasonably acceptable explanation, the employee will be orally counselled that continued frequent use of sick leave, or use in unusual patterns or circumstances, may result in a written requirement to furnish acceptable documentation for each subsequent absence regardless of duration.
2. If reasonable grounds continue to exist for questioning an employee's use of sick leave, then the employee may be notified in writing that for a stated period of time (not to exceed an initial six (6) months) no request for sick leave will be approved unless supported by a medical certificate. Any such written notice will describe the frequency, patterns, or circumstances that led to its issuance. The employee's use of sick leave during such period of time will be evaluated at its end; the requirement for a medical certificate for every absence may be extended for a reasonable period of time if reasonable grounds for such extension continue to exist.
- C. Employees who, because of illness, are released from duty, and are not subject to the restrictions of B2, above, will not be required to furnish a medical certificate to substantiate sick leave for the day released from duty. Subsequent days of absence will be subject to the provisions of A and B, above.
- D. Employees who are not subject to the restrictions in B2, above, will not be required to furnish a medical certificate on a continuing basis if the employee suffers a chronic condition that does not necessarily require medical treatment although absence from work may be necessary and the employee has previously furnished medical certification of the chronic condition. The Office may periodically require further medical certification to substantiate an employee's continued use of this provision.

Section 4

- A. An approved absence that would otherwise be chargeable to sick leave will be charged to annual leave if requested by the employee and there is no reasonable basis for the Office to deny such.
- B. An approved absence that would otherwise be chargeable to sick leave will be charged to leave without pay (LWOP) rather than earned annual leave when the employee:

1. has exhausted accrued sick leave;
2. requests LWOP in lieu of annual leave;
3. has an annual leave balance of eighty (80) hours or more; and
4. requests a minimum of forty (40) hours of LWOP.

Section 5

An employee may be given advance leave when all of the following conditions are met:

1. the employee is eligible to earn sick leave;
2. the employee's request does not exceed thirty (30) days;
3. there is no reason to believe the employee will not return to work after having used the leave;
4. the employee has provided acceptable medical documentation of the need for advanced sick leave; and
5. the employee is not subject to the restriction of section 3B2, above.

Article 11: Parental Leave

Section 1

- A. There will be no specified time granted for absence for maternity reasons. The length of time will be determined by the employee, her supervisor, and her physician. However, the Office will not generally require her to return to duty earlier than six (6) months after childbirth absent the need for the specific skills or knowledge of a particular employee. Sick leave may be used for the time due to delivery and recuperation. Annual leave and/or leave without pay may be used by the employee for a period of adjustment and to make arrangements for child care. She may choose how and in what order such absence will be recorded - sick leave, annual leave, or leave without pay. She may use all, a part, or none of her available annual or sick leave time; provided, however, that the minimum period chargeable to any one kind of leave time for maternity reasons will be one (1) pay period, or in the case of annual leave or sick leave, the available leave time, whichever is less.
- B. The employee is responsible for notifying the supervisor of her intent to request leave for maternity reasons, including the type of leave, approximate dates, and anticipated duration. This will allow the supervisor to prepare for any staffing adjustments necessary to compensate for the employee's absence.
- C. In anticipation of the employee's return to the Office, the employee may request parttime employment. See Article 7, Part-Time Employment.

Section 2

The Office may request a medical certificate from the employee if there is a question as to the employee's physical fitness to continue work before delivery or to return to work.

Section 3

If a pregnant employee requests modification of duties or a temporary assignment, and presents medical evidence acceptable to the Office of the necessity therefor, the Office will make a reasonable effort to accommodate her request.

Section 4

A male employee who has provided the Office with reasonable advance notice may be absent on part-time or full-time annual leave or leave without pay for a reasonable period of time for the purpose of assisting or caring for his minor children or the mother of his newborn child while she is incapacitated for maternity reasons, absent the need for the specific skills or knowledge of a particular employee.

Article 12: Administrative Leave

Section 1

As set forth in this article, administrative leave is defined as an excused absence that is not charged to leave and is without loss of pay.

Section 2

- A. As a general rule, the Office will, when the voting polls are not open at least three (3) hours either before or after an employee's regular hours of work, grant an amount of administrative leave to vote or register, thereby permitting the employee to report to work three hours (3) after the polls open or leave work three (3) hours before the polls close, whichever requires the lesser amount of time.
- B. Under exceptional circumstances where the general rules do not permit sufficient time, an employee may be excused for such additional time as may be needed to enable the employee to vote, depending upon the particular circumstances of the individual case, but not to exceed a full day.

Section 3

- A. The Office will, whenever it becomes necessary to close the Office due to an emergency situation or other reasons, provide reasonable notice to employees.
- B. An emergency situation is one that is general rather than personal in scope and impact. It may be caused by such developments as heavy snow or severe icing condition; flood; earthquake; hurricanes or other natural disasters; air pollution; massive power failures;

major fires or serious interruptions to public transportation caused by incidents such as strikes of local transit employees or mass demonstrations.

- C. If the emergency conditions described above exist and prevent an employee from getting to work and the Office is not closed, the employee may be granted administrative leave for absence from work for a part or all of the employee's work day upon providing the Office with reasonably acceptable documentation that the employee made a reasonable, continuing effort to reach work but that emergency conditions prevented timely arrival. Factors that will be considered by the Office include:
1. the fact that the employee lives beyond the normal commuting area;
 2. mode of transportation normally used by the employee;
 3. efforts by the employee to get to work;
 4. success of other employees similarly situated;
 5. physical disability of an employee; and
 6. local travel restrictions.

The Office, at its option, may waive the above requirement for documentation for absences of one (1) hour or less. This provision does not apply to employees who are away from the Office for personal reasons and are prevented from returning to work due to emergency conditions. In the event of any grievances filed in regard to this section, such grievances must include an explanation of why the employee failed to arrive at work.

- C. Employees are obligated to contact their supervisors as early as practicable to explain the circumstances and provide an estimated time of arrival at work.

Section 4

- A. An employee will be granted administrative leave to attend a tax audit that is required as a condition of employment.
- B. An employee will be granted administrative leave to attend a discussion of the employee's own tax affairs with a member of Internal Security.
- C. An employee will be granted administrative leave to attend a tax audit which results from an investigation by Internal Security.

Section 5

Consistent with the Office's right to assign work and to require an employee to remain on duty to perform work of a time sensitive nature, employees not admitted to any bar or licensed as a CPA within the United States or its possessions will be granted administrative leave to sit for the bar examination one time or to sit for the CPA examination four (4) times, including any necessary oral interviews, and administrative leave to attend a local bar admission ceremony.

Section 6

An emergency absence of less than one (1) hour will be excused when the affected employee provides the Office with a reasonably accept-able explanation for the absence upon the employee's arrival at the work unit.

Section 7

- A. Permanent and career-conditional employees who are members of the National Guard, or any reserve unit of the Armed Forces (that is, Army, Navy, Air Force, Marines, or Coast Guard), will be entitled to military leave for each day of active duty in such organizations up to a maximum of fifteen (15) days in any fiscal year.
- B. Approval of the military leave provided in the foregoing will be based on a copy of the orders directing the employee to active duty and a copy of the certificate on completion of such duty.
- C. Military leave will be without loss of pay.

Section 8

Administrative leave will generally be granted for blood donation absent the need for the specific skills and knowledge of a particular employee. An employee who donates blood is entitled to receive four (4) hours of administrative leave for recuperative purposes. In addition, administrative leave will be granted for travel to and from the donation site and to actually give blood. If necessary, additional recuperative time will be provided. However, the total administrative leave will be limited to the remaining scheduled hours of duty on that day. An employee who is not accepted for donating blood is only entitled to the time necessary to travel to and from the donation site and the time needed to make the determination.

Article 13: Leaves of Absence

Section 1

- A. Absent the need for the skills or knowledge of a particular employee, leaves of absence may be granted, for no less than thirty (30) days and no more than twelve (12) months, to any employee for the purpose of obtaining higher education, pursuing a personal goal or objective, exploring a career change, meeting a family obligation, or for any other reason that does not conflict with the needs of the Office. The purpose of the leave of absence

does not have to be job related. Leaves of absence may be granted to all permanent employees:

1. ordinarily, only once in a seven (7) year period;
 2. upon completion of five (5) years service in a permanent position in the Office of Chief Counsel; and
 3. if the employee's performance is "Fully Successful" or better.
- B. The following categories of employees are excluded from A, above:
1. employees occupying limited appointments; and
 2. employees who will be eligible for voluntary retirement with an immediate annuity before or during the leave of absence period.

Section 2

- A. Leaves of absence granted or approved in accordance with section 1 are subject to the following conditions in addition to such other conditions as may be imposed by law or higher regulations:
1. leave is without pay;
 2. access to the Office's premises by such employees will be in accordance with the terms of this Agreement or the Chief Counsel Directives Manual (CCDM), whichever is applicable;
 3. Rules of Conduct, as incorporated into the CCDM.
- B. The Office agrees to place the returning employee in the same or similar position to that which was occupied before the leave of absence.

Article 14: Awards

Section 1

- A. The purpose of performance awards is to motivate employees by recognizing and rewarding those who achieve high levels of performance.
- B. Performance awards (that is, Sustained Superior Performance Awards, Special Achievement Awards and Quality Step Increases) shall be provided on a fair and objective basis considering merit, budget limitations and the nonmandatory nature of awards. The performance awards program shall provide awards based on employee achievement.
- C. Consistent with the goals and limitations set forth above, the Office's policy is to recognize high levels of performance, (outstanding or excellent/exceeds fully successful)

and to recognize employees who achieve a relatively high level of performance in their organizational component.

- D. The Office annually shall publish a listing of the names of unit employees who have received a performance award.
- E. In December of each year, the Office will provide the Union with a listing of all awards provided to unit employees. The list will contain award amount, organizational component, and annual rating of record for each employee who received an award. In addition, the Union will be sent a list of the names of employees who have achieved an "excellent" or "exceeds fully successful" rating or above but who were not provided with an award.
- F. This provision may be reopened at the request of either party, with sixty (60) days notice, two (2) years after the execution of this Agreement.
- G. Failure to provide an award to an employee is not in and of itself the basis for an employee grievance.

Article 15: Overtime

Section 1

Employees who are required by the Office to work overtime will be compensated in accordance with applicable law and regulations.

Section 2

- A. Opportunities for overtime will be distributed as equitably as possible among qualified employees.
- B. First consideration for overtime will be given to qualified employees within the work unit from which the overtime work originates.
- C. An employee will, upon request, be released from an overtime assignment if a fully qualified replacement is available and willing to work.
- D. The Office will make available to the Union, upon request, current records of overtime assignments of employees relevant to resolving individual claims of unfair and inequitable distribution.
- E. The Office will, when circumstances permit, notify an employee three (3) days in advance of scheduling an overtime assignment.

Article 16: Travel

Section 1

- A. Travel of employees on official business will be governed by applicable laws and Government-wide rules and regulations, and, except as otherwise provided below, the IRS Travel Handbook (as incorporated in the CCDM), as amended from time to time.
- B. Nothing in this section will constitute a waiver of the Union's right to bargain over changes to the IRS Travel Handbook that are not incorporated into the CCDM.

Section 2

Insofar as practicable, travel during nonduty hours shall not be required of an employee. When it is essential that this be required and the employee is ineligible to be paid overtime in accordance with 5 CFR 550.112(e), the official who ordered the travel at those hours shall record his/her reasons in writing and provide a copy to the employee. The Office will consider reimbursing employees for one trip back to their residence whenever employees are required to remain in travel status for four consecutive weekends.

Section 3

- A. Any employee traveling on official business may, in accordance with applicable law and regulations, obtain an advance of funds to cover per diem or other required transportation expenses.
- B. In cases of emergency job related travel, the Office will attempt to accommodate a traveler needing an advance from the IRS Imprest Fund.
- C. An employee not in a recurring travel status will submit a travel voucher and liquidate the entire outstanding advance within fifteen (15) days after the conclusion of the travel. However, supervisors may grant an exception if another trip is authorized for the near future.

Section 4

- A. The Office will reimburse employees when in a travel status for per diem and mileage expenses incurred by them in the discharge of their official duties in accordance with the applicable Government-wide rules and regulations in effect at the time of the travel.
- B. Per diem entitlement is contingent upon employees' assignment to temporary duty outside the commuting area of their official station or residence. To be considered outside the boundaries of the commuting area, the place of duty must first be outside the boundaries of the employees' official station. In addition, the temporary place of duty must be more than forty (40) miles from the employees' permanently assigned physical location (office) and also more than forty (40) miles from their residence, measured by odometer or other readings on the most commonly used route. Any point beyond these distances and also outside the official station is outside the commuting area.

- C. Unusual circumstances may exist that would justify an exception to the criteria in B, above. For instance, duty which, by its nature, would place an unreasonable demand on an employee due to unusually long transit time or particularly late departure or would cause work time loss would create an exception. Examples would be when an employee has to perform duty until very late at night or is required to return for several days to a duty point of work or training. In both examples an exception can be made although the temporary duty point would be less than forty (40) miles. In such cases the Office may determine that the place of duty is outside the commuting area, providing it is outside the boundaries of the official station. The voucher must contain an explanation of the circumstances and a statement as to the directing official's determination.

Section 5

An employee may be reimbursed for taxicab fares, plus tip, for transportation between the worksite and home provided the following conditions are met:

1. reimbursement is authorized by a supervisor; and
2. the travel is performed during hours of infrequently scheduled public transportation or darkness.

This reimbursement will be made in accordance with applicable Federal Travel regulations.

Section 6

Although handicapped employees may be directed to perform official travel, there are situations in which the assistance of an attendant or escort must be provided if the travel is to be accomplished. Under such circumstances the transportation and per diem expenses of an attendant will be allowed as necessary expenses for travel.

Article 17: Retirement

Section 1

The Office will, to the extent of its authority, continue to provide access to the IRS retirement planning program. All employees in the unit nearing eligibility for retirement may voluntarily participate.

Section 2

Employees who separate voluntarily or involuntarily (except by retirement) will be informed by the Office as to their rights and eligibility to file for (a) disability retirement, (b) discontinued service annuity, and (c) deferred annuity.

Section 3

An employee may withdraw a retirement application at any time before its effective date, provided the withdrawal is communicated to the Office in writing and is received by the Office before it has made a commitment to fill the position of the retiring employee.

Article 18: Reduction In Force

Section 1

The Office will notify the Union of any reduction in force as far in advance of notification to affected employees as is possible. The information to be furnished the Union will be the competitive levels initially affected, the number of employees involved, the proposed effective date, the reasons for the action, as well as all avenues considered, adopted or rejected (and the reasons therefor) before the decision to effect a reduction in force. The Union retains the right to negotiate the procedures and arrangements for employees adversely affected by the RIF to the extent such proposals do not conflict with the terms of this Article.

Section 2

Any employee who will be bumped or retreat into a lower graded position will be provided with a minimum sixty (60) day advance notice. Any employee who will be separated under RIF procedures shall receive a minimum sixty (60) day advance notice.

Article 19: Priority Placement Program

Section 1 Overview

It is the position of the Office to make every effort to avoid the demotion of an employee when it is without cause and not at the employee's request. However, when a demotion such as this is inevitable, this article covers those situations (except reductions in force resulting in removals, which entitle employees only to cover-age under the Department of the Treasury's Priority Placement Program) where employees qualify for grade/pay retention.

Section 2 Employee Eligibility

- A. Bargaining unit employees who are involuntarily demoted during the term of this Agreement as a result of a reduction in force, reclassification of their position to a lower grade, an A-76 contracting out of their position, or who have declined an offer of transfer with the function to a location outside the commuting area, and who otherwise meet the conditions of eligibility for grade and/or pay retention as outlined in the Federal Personnel Manual (FPM), are eligible for the Priority Placement Program.
- B. Employees become eligible for the program on the effective dates shown on their SF-50's. The personnel office will provide official notice (Employee Notice of Eligibility and Standard Form 50) that the employees meet the eligibility requirements for grade and/or pay retention. The Union will be furnished a copy of the Notification of Eligibility.
- C. Program eligibility is terminated when the employee transfers to another agency, resigns, receives a "reasonable offer," or otherwise loses eligibility for grade and pay retention. A "reasonable offer" must meet the following conditions:

1. the offer must be in writing, and must include an official position description of the offered position;
 2. the offered position must be a permanent position and one for which the employee meets the established qualification requirements;
 3. the offered position must have at least the same number of hours as the employee's former position;
 4. the offered position must be in the same commuting area; and
 5. the offer must come after formal determination and notification of entitlement to grade/pay retention.
- D. Acceptance of a position at an intervening grade will not terminate an employee's eligibility to continue in the program unless the position is one in an established career ladder with a full performance level equal to the grade of the position from which demoted.

Section 3 Determining Appropriate Vacancies for Referral

- A. Employees in the Priority Placement Program will receive priority placement referral for vacancies within the Office for which they are qualified and which are at the same or an intervening grade/rate of pay as the position from which demoted. The vacancy need not be in the same classification series as the employee's previous position.
- B. Employees in the program will receive consideration for career ladder vacancies for which they are qualified and which have a full performance level to the same or intervening grade as that from which demoted. Placement within the career ladder will be at the highest grade level for which the employee meets qualification requirements.
- C. Promotions of employees within a career ladder or other career promotions which are made as an exception to competitive procedures and do not create an additional vacancy are exempted from these provisions.
- D. The Union will be provided with the names of employees eligible for the program, along with a list of the positions for which these employees qualify, on a weekly basis, unless there are no changes in the list from the prior week.

Section 4 Referral of Applicants

- A. Whenever an appropriate vacancy is identified, Form 4537, Roster of Eligibles for Promotion and Promotion Certificate, will be prepared, identifying the affected employee or listing eligible employees in alphabetical order. Current performance appraisals and SF-171's will be forwarded to the selecting official. First consideration will be given to these employees prior to considering other employees. This procedure shall not affect management's right to fill vacancies from any appropriate source.
- B. A record of the referral and the result must be maintained and documented.

- C. Applicants eligible for priority consideration will precede referrals of Priority Placement Program employees. If more than one employee is referred for priority placement, the selecting official will select any of those referred, or he or she may make no selection.
- D. The selecting official's determination will only be based upon information relating to an employee's ability to perform the duties of the position using pre-established knowledge, skills and abilities. Upon request, nonselected employees will receive a written explanation of their non-selection.
- E. A priority placement employee will have up to seven (7) days to accept or reject a "reasonable offer."
- F. Employees registered in the Priority Placement Program will be given priority consideration over other applicants (except those employees for whom such training is mandatory because of job requirements) for formal training where it is needed to qualify employees for another position.

Article 20: Personnel Records

Section 1

- A. The Office is governed by the provisions of the Privacy Act in the collection, maintenance, use and dissemination of personal information pertaining to employees. The Office shall maintain in its personnel records only such information as is relevant and necessary.
- B. Employees or their personally designated representatives will, upon request, have access to records or information pertaining to them with the exception of records restricted by law or Governmentwide rule or regulation. Examination of actual physical records (as opposed to receipt of copies) will take place in the general presence of those having custody of the records. Before disclosure of a record is made to employees or their personally designated representatives, the identities of both must be verified. Employees must provide their prior written consent to the Office before disclosure of their written record will be made to a designated representative or in the presence of a designated representative. Employee access will be on official time.
- C. Employees or their personally designated representatives may obtain a photocopy of documents pertaining to the employees with the exception of records restricted by law or Government-wide rule or regulation. Charges, if any, for photocopies supplied will be in accordance with 5 CFR 297.212.

Section 2

The Office will collect information pertaining to an employee directly from the employee to the greatest extent possible when the information may result in adverse determinations about an individual's rights, benefits and privileges under Federal programs. In any request for personal information from an employee, the Office will notify the employee in writing of:

- (A) the effects on him/her, if any, of not providing all or any part of the requested information;
- (B) the principal purpose(s) for which the information is intended to be used;
- (C) the authority (whether granted by law or executive order) which authorizes the solicitation of information and whether disclosure of such information is mandatory or voluntary;
- (D) the routine uses which may be made of the information.

Section 3

Employees have the right to request amendment of any record pertaining to him/her in accordance with 5 USC 552a(d)(2) and 5 CFR, Part 297, Subpart C. Disclosure will be made in accordance with Subpart D of 5 CFR 297.

Section 4

No record, file or document pertaining to an employee will be made available to any unauthorized persons for inspection or photocopy-ing. Further, such information will be made available to authorized persons (as defined by 5 USC 552a) only for official use as provided in the Privacy Act of 1974; in the Office of Personnel Management (OPM) Notices of Systems of Records for OPM records; and/or in the Treasury/IRS Notices of Systems of Records for Treasury/IRS records.

Section 5

Official Personnel Folders, including records maintained by employees' supervisors, will be purged in accordance with current applicable regulations; provided, however, employees may at their option request that a clearance letter be included or removed from their Official Personnel Folders.

Section 6

The Office will maintain an Employee Performance Folder (EPF) for each employee separately from other personnel records such as drop files or official personnel folders. No documentation related to disciplinary or adverse action will be placed in an employee's EPF unless such action was based on performance reasons. Neither the EPF nor individual documents contained therein will be identifiable by an employee's date of birth. An EPF is a record of personal data. Access to EPF's is limited to management officials with a need to know and those others referenced in the current published system of records description in accordance with the Privacy Act, 5 USC 552a, and access to such documents will be subject to CCDM (30)429.

Section 7

The parties recognize that developing automation technologies have enabled some information that is presently stored in paper-based systems to be stored in other systems. If the Office elects to change its method of storing any information which is subject to the terms and conditions of

this article, the Office will assure all employees or their personally designated representatives continued access to such information or its equivalent provided, however, that nothing in this section will require the Office to maintain any information which is not otherwise required to be maintained by law, higher level rule or regulation, or by agreement between the parties.

Article 21: Performance Appraisal

Section 1 Applicability

- A. The Office has determined that the evaluation of employee work performance, for purposes of both competitive and non-competitive personnel actions, will be made by means of critical elements and performance standards-based performance appraisals.
- B. For purpose of this Agreement, competitive and non-competitive personnel actions include annual ratings, all promotions to bargaining unit positions, within-grade increases, reductions-in-force, and acceptable level of competence determinations.

Section 2 Definitions

- A. "Annual rating"--a written record of the appraisal of each critical and noncritical element.
- B. "Annual rating of record"-- the overall performance rating which should be conducted once a year.
- C. "Appraisal"--the act or process of reviewing and evaluating the performance of an employee against the described performance standard(s). This includes written progress reviews.
- D. "Critical element"--a component of an employee's job that is of sufficient importance that performance below the minimum standard established by the Office requires remedial action.
- E. "Performance appraisal"--the Office's written assessment of an employee's work performance.
- F. "Performance standards"--the expressed measure of the level of achievement established by the Office for the duties and responsibilities of a position or group of positions.
- G. "Evaluative recordation"--a supervisor's written record of indications of performance that may impact on personnel actions affecting the employee.

Section 3 Critical Elements and Performance Standards

- A. Elements and standards will, to the maximum extent feasible, permit the Office to evaluate accurately the job performance of bargaining unit employees on a basis of objective criteria.
- B. All aspects of all standards, including numerical standards, procedures, or requirements, referenced in the elements and standards will be communicated to affected employees at

the time the employees receive their elements and standards. When employees are expected to meet numerical standards that are different from those referenced above, those differences will be communicated in writing. The Office will expressly define the level of performance at the outstanding, fully successful and unacceptable levels. The aforementioned changes will be implemented within six (6) months of execution of this agreement. In addition a phase in period would be necessary for employees who are due an evaluation within the next ninety (90) days. These employees will not receive revised expectations until after their rating.

- C. Elements and standards will be consistent with the duties and responsibilities in employees' written position descriptions. Employees will not be held responsible for elements and standards that are inconsistent with their assigned duties and/or responsibilities.
- D. Each element will be numbered and/or lettered for identification purposes.
- E. To the extent feasible, performance standards must be specific, observable, and measurable, and, through their description of the goal in terms of quality, quantity, or timeliness, must provide a clear means of assessing whether objectives have been met.
- F. Standards for positions may not be unreasonable, arbitrary, capricious, or unrealistic.
- G. The Office has determined that supervisors will meet with all employees in their work units once every twelve (12) months to discuss their employees' elements and standards. These meetings may occur as group meetings or one-on-one sessions between employees and their supervisors. If group meetings are held, the Union will be provided reasonable notification and an opportunity to attend these meetings. The purpose of these meetings/sessions will be to clarify any questions that the employees have concerning their elements and standards.

Section 4 Performance Appraisals

- A. Employees will receive performance appraisals at least annually except as follows:
 1. there is a change from one permanent position to another during the last ninety (90) days of the appraisal year (the departure rating(s) become the rating of record for the appraisal period); or
 2. when the supervisor cannot prepare a rating of record at the time specified in the plan, the appraisal period will be extended for the amount of time necessary to meet the minimum appraisal period (that is, ninety (90) days) at which time a rating of record will be prepared.
- B. Annual ratings and annual ratings of record will reflect the employee's performance for the full appraisal period unless the information necessary to make such an appraisal is not available. Ratings for periods of time that are less than the full appraisal period will be so noted. However, annual ratings/annual ratings of record must be postponed or delayed as required in 5 CFR 430.206(e) and 531.409(c).

- C. Performance appraisals will be made in a fair and objective manner. They will measure actual work performance in relation to the performance requirements of the positions to which employees are assigned.
- D. An employee will be advised each time a performance appraisal is used in a personnel action, and the employee will be provided a copy of the appraisal upon request.
- E. Supervisors will discuss with employees the contents of annual or revalidated performance appraisals at the time such appraisals are issued to the employees.
- F. Employees may make written comments concerning any disagreement with a performance appraisal within five (5) work days of issuance. Such comments will be attached to and become part of the appraisal.
- G. Employees will be provided with a reasonable amount of official time, not to exceed two (2) hours, to prepare written comments concerning any performance appraisal. Such comments will be attached to and become part of the appraisal.
- H. An employee's initials on a performance appraisal, where initialing is provided for, indicates only that the appraisal has been received, not the employee's agreement with the appraisal.
- I. The process of monitoring performance is ongoing. Therefore, the Office will counsel employees in relation to their overall performance on an as-needed basis. Such counseling will normally take place when a supervisor notices a decrease in performance. Special emphasis should be given to those cases wherein the employee's performance indicates a decrease in overall performance.
- J. All scored performance appraisals must contain a written narrative justification for each score given beyond simply stating that the standards have been met. If no justification is available due to the lack of an opportunity to perform in that critical element or to be observed performing, a "Not Applicable" (NA) will be awarded in lieu of any score.
- K. Annual ratings, as well as summary/departure ratings and revalidated appraisals, may be grieved either within twenty-one (21) days of their receipt by employees or within twenty-one (21) days of their use in a completed personnel action (for example, when a selection has been made and announced in a competitive action).
- L. Time spent performing collateral duties not referenced in elements and standards will not be considered as a negative factor when evaluating any critical elements. For example, if a Union representative has spent thirty (30) percent of a work period on official time, annual leave, or LWOP performing Union duties, this fact will be considered in the application of expected performance standards. Additionally, if an employee is performing collateral duties or Union representational functions that result in frequent interruptions of normal work, such factor will be taken into account when evaluating the employee.

- M. In the application of standards to individual employees, the Office will take into account mitigating factors such as availability of resources, lack of access to equipment or technology, lack of training or frequent, authorized interruptions of normal work duties.
- N. All changes in working procedures must be communicated to employees before they can be charged with errors. If instructions were previously in writing, the Office will issue new written instructions as soon as possible.
- O. All ratings, including ratings on the LD-2, will be based on a five level rating system with 1 being unacceptable and 5 being outstanding.

Section 5 Receipt and Notice of Elements and Standards

- A. Employees will not be held accountable for their elements and standards until they are received.
- B. Employees will initial and date receipts for the elements and standards to show when they were received and discussed with them. Initialing does not mean that employees agree with the elements and standards. These receipts will be maintained by the Office and copies will be available to the employees upon request.
- C. A receipt will be obtained for substantive changes to the elements and standards; for example, changes in written time deadlines or substantive changes in other written standards. This receipt will identify the changes as well as the effective date of those changes.
- D. Employees permanently assigned to new positions or work units with different elements and standards will be given a copy of those, and an opportunity to discuss them with the Office. If group meetings are held for this purpose, the Union will be invited to attend these meetings.
- E. If group meetings are held to discuss elements and standards, employees and the Union will be provided copies of the elements and standards at least two (2) work days in advance of the meeting.
- F. Questions left unanswered during the meetings referenced in subsection E, above, will normally be responded to within seven (7) days of the end of the meeting. Answers to questions raised by or of interest to the group will be communicated to the group.

Section 6 New and Revised Elements and Standards

- A. The Union will be provided copies of elements and standards for new positions, and be given fourteen (14) days in which to comment on them. If comments are received, the Office will consider them before implementing the elements and standards. After implementation, employees will be responsible for the elements and standards when received.
- B. When established critical elements and standards are added or substantially changed, the Union will be provided copies and given fourteen (14) days to comment. The Office will

consider substantive comments and will bargain over the changes to the extent required by the statute.

- C. If deletions in critical elements and standards are made, the Union will be notified as well as the affected employee(s) and the changes will take effect immediately.

Section 7 Evaluative Recordations

- A. An evaluative recordation will be furnished to an employee within forty-five (45) days of its development or receipt by a supervisor. If not furnished to the employee within forty-five (45) days, it will not be used by the supervisor or by a ranking panel or official. Any material that may have an adverse effect on an employee's appraisal or rating by a ranking panel or official, the maintenance of which is not required by the IRM or CCDM and that is not shared with the employee, will be removed and destroyed.
- B. Employees may make written comments concerning any disagreement with an evaluative recordation any time before its use in performance appraisal. Such comments will be attached to and become part of the appraisal.

Section 8 Details

Performance appraisals will be prepared after employees have been detailed for a period of ninety (90) days or more. These appraisals will become part of their records and will be relied upon in developing their performance appraisals.

Article 22: Competitive Actions and Competitive Service Career Ladder Promotions

Section 1 Purpose

It is the policy of the Office to generally promote internal applicants into vacant positions to the extent consistent with the abilities of the employees and the needs of the Office. The purpose of this article is to ensure that all competitive actions for bargaining unit positions and career ladder promotions are made in a systematic and equitable manner according to merit, in order that employees are given the opportunity to develop and advance to their full potential. The Office reserves the right to make a selection from any appropriate source. However, the Office agrees that all attorney/TLS vacancies referenced in Article 23, Reassignments, will be announced among Office employees in accordance with Section 5 of this Article.

Section 2 Actions Covered

- A. The procedures described in this article apply to any actions not listed in subsection B, below, including the following actions:
1. filling a position by promotion;
 2. filling by reassignment to or demotion to a position with a higher-graded full performance level than the applicant's last position;

3. filling an attorney/tax law specialist position by reassignment pursuant to section 4 of Article 23;
 4. filling a position by temporary promotion for more than one hundred-twenty (120) days;
 5. selection for training when training is given primarily to prepare employees for advancement and the training is required for promotion;
 6. filling bargaining unit positions with non-bargaining unit applicants; and
 7. filling a position by reassignment if a vacancy announcement has been posted.
- B. The procedures described in this article will not apply to the following actions:
1. promotions to positions that have been upgraded without significant change in duties and responsibilities on the basis of either the issuance of a new classification standard or the correction of a classification error;
 2. re-promotion to grades or positions from which an employee was demoted within the Office without personal cause; that is, without misconduct or inefficiency on the part of the employee and not at the employee's request;
 3. promotion to a higher-graded position, a requirement of which is specific training, provided selection for such training was made in accordance with this Agreement;
 4. promotion of occupants of career ladder positions or the promotion of excepted service attorneys;
 5. Government-wide special emphasis programs (for example, Veterans Readjustment Act, Handicapped, Worker Trainee, and Cooperative Education Programs) up to and including conversion into the competitive service;
 6. any other mandatory exceptions provided for in OPM regulations;
 7. a position change within a division from a position having known promotion potential to a position having no higher promotion potential;
 8. a temporary promotion of one hundred-twenty (120) days or less;
 9. an action taken as a remedy for failure to receive proper consideration in a competitive action; and
 10. positions with career ladder potential to GS-4 or below.

Section 3 Vacancy Announcements

- A. Vacancy announcements will be published before filling any position by the competitive actions covered by this article. The vacancy announcement will be posted for at least fourteen (14) days and at a minimum will contain the following:
1. announcement number;
 2. opening and closing dates;
 3. title, series, grade and number of position(s), and organizational location(s) of the position(s) to be filled, including worksite;
 4. any unusual conditions of employment, (for example, shift work, frequent travel, etc.);
 5. minimum qualifications required;
 6. brief summary of the duties of the position together with an indication of where additional information may be obtained;
 7. selective placement factors, if any;
 8. evaluative methods to be used by the ranking panel or official, which will include all the specific forms to be considered, the optional use of interviews, etc. No evaluative methods may be used unless listed in the vacancy announcement;
 9. statement of equal employment opportunity;
 10. where to submit applications;
 11. career ladder and promotion potential, when appropriate;
 12. time-in-grade requirements; and
 13. statement indicating that the position is in the NTEU bargaining unit.
- B. Changes to a vacancy announcement of a nonsubstantive nature (for example, announcement number, or the number of vacancies where the increase is less than four (4)), will not require extension of the posting time.
- C. Selective placement factors will only be used in determining eligibility when they are essential to successful performance in the position to be filled. In such cases, they will constitute a part of the minimum requirements of the position in question.
- D. Two copies of all bargaining unit vacancy announcements will be sent to the Union concurrent with the posting.
- E. Employees must submit an application for each vacancy for which they wish to be considered. Employees may withdraw applications for a position at any time.

- F. An employee who applies for a position and is not found eligible will be notified before the establishment of a "best qualified" list or "highly qualified" roster.
- G. Applicants must meet all time-in-grade requirements on the date the announcement closes.
- H. If a vacancy announcement is cancelled, the reason for the cancellation will be noted on the promotion certificate and/or made part of the promotion file. A copy of the document showing the reason will be sent to the Union concurrently.

Section 4 Ranking Procedures

- A.
 - 1. In order to compete for a promotion/competitive reassignment, applicants must be rated at least "Fully Successful" in any critical element that is the same or similar to the critical elements of the announced position.
 - 2. Performance appraisals may be used for a period of one year from the date of the supervisor's signature.
- B. A ranking panel or official will consider the performance appraisal, relevant experience and training, relevant incentive awards, and such other relevant material or evaluative methods deemed necessary. The crediting plan will be applied uniformly to each applicant.
- C. The type and quality of experience will be evaluated in terms of the knowledge, skills and abilities (KSA) required for successful performance on the job. Length of experience or service is only appropriate to the extent it can be shown to be a valid, job-related factor for the position being filled. Length of experience will be used as a tie-breaker if there are identical ratings among applicants after all appropriate evaluation factors have been used.
- D. Each KSA will be rated for each applicant. The Office has determined that the ranking panel or official will prepare one written narrative or statement concerning each applicant considered for each KSA of the position to be filled. If the immediate supervisor of any applicant is a member of the ranking panel, then each panel member will prepare a separate narrative. Relevant awards and training will be considered in assigning individual KSA scores.
- E. When performance appraisals have similar critical elements to the position being filled, credit will be given for those elements.
- F. The ranking panel or official will establish in each action a cut-off score for "highly qualified". The four applicants who rank at the top will be designated as "best qualified". The selecting official will receive the top four applicants on the "best qualified" list, plus one additional applicant for each additional vacancy. In the event of tied scores, the selecting official will receive all applicants with the top four scores on the "best qualified" list.

- G. Applicants certified as "best qualified" will be submitted to the selecting official in alphabetical order.
- H. Candidates will be referred to the selecting official in the following order:
 1. Employees entitled to priority consideration;
 2. Applicants rated as best qualified who responded to the vacancy announcement.

The selecting official shall make a decision to select or not select as soon as possible, but not later than 30 days after issuance of the best qualified list.

- I. Any ranking or selection technique utilized by the ranking panel or selecting official will be uniformly applied to all groups of applicants (for example, if one "best qualified" applicant is interviewed, all "best qualified" applicants must be interviewed).
- J. Areas of general inquiry raised in the interview process will be recorded and kept in the promotion file. This provision does not require a ranking official or panel to ask identical questions of each applicant.

Section 5 Competitive Service Career Ladder Promotions

- A. Employees in competitive service career ladder positions will be promoted on the first day of the first pay period after:
 1. the employee becomes eligible to be promoted (after one (1) year, or whatever lesser period satisfies regulatory requirements); and
 2. the employee is capable of satisfactorily performing at the next higher level.
- B.
 1. For employees whose elements and standards are no different from those of the next higher grade level in the career ladder, an overall annual rating of "Fully Successful" at the current grade will satisfy the performance requirements for a career promotion, unless it is determined that, based on performance related criteria, the employee is unable to perform at the next higher grade.
 2. Employees may not receive career ladder promotions if they have a rating below "Fully Successful" on a critical element that is also critical to performance at the next higher grade of the career ladder.
- C. The parties will negotiate over career advancement procedures for excepted service employees to the extent the Statute allows at the conclusion of negotiability litigation concerning this matter.
- D.
 1. The Office will provide competitive service employees who may noncompetitively advance in grade upon completion of applicable performance and time-in-grade criteria with notice if promotions are being delayed or withheld.

2. The Office will provide excepted service employees with notice if noncompetitive promotions are being delayed or withheld.

Section 6 Miscellaneous

- A. Upon conclusion of the ranking process a promotion certificate will be prepared by the Office. It will contain the following information:
 1. name(s) of all eligible applicants;
 2. name(s) of all applicant(s) found "highly qualified;"
 3. name(s) of applicant(s) identified as "best qualified;"
 4. name(s) of selected applicant(s);
 5. name(s) of ranking official or panel members;
 6. evaluation methods used to determine "highly qualified"; and
 7. name of selecting official.
- B. Upon selection and notification of applicants for promotion, the Union will be sent concurrently a copy of the promotion certificate.
- C. The Office will maintain a copy of all promotion certificates for a period of at least one (1) year.
- D. An employee's accumulation or balance of earned annual or sick leave may not be considered by the ranking panel or official, a selecting official, or supervisor as a basis for selection or promotion.
- E. The fact that an employee is the subject of a conduct investigation will not prevent or delay the promotion that would otherwise be made, unless the Office judges that such delay is necessary to protect the integrity of the Office.
- F. The Office will make a reasonable effort to return to their former or like positions, employees, who, within the last year, were promoted and subsequently demoted for inability to perform at the higher level.
- G. An employee who is selected for promotion will have the promotion become effective no later than one (1) complete pay period following selection.
- H. Any applicant who is not selected will, upon request, be entitled to counseling by the applicant's immediate supervisor and/or the selecting official. Employee applicants will, upon request, be provided the following information about a position for which he/she applied:
 1. whether or not he/she made the best qualified or highly qualified list, their score, and the hq and bq cutoff scores;

2. the ranking panel's or official's written narrative statement and score assigned to the applicant; and
3. the name of the individual who was selected.

Such requests will be made through the applicant's immediate supervisor.

- I. If, within 15 days of notification of nonselection, the employee makes such a request in accordance with H above, the time limits for filing a grievance will not begin until the employee is provided with the information and counseling.
- J.
 1. In the processing of grievances related to actions taken under the terms of this article, a steward representing an employee will, upon request, be furnished the "evaluative material" utilized by the ranking panel or ranking official in assessing the qualifications of the eligible applicants (including non-unit applicants) in regard to a grieved action, subject to the following:
 - a) the aforementioned material consisting of the ranking panel's or official's evaluation, supervisors' appraisals, and records related to experience, training and awards will be provided to the grieving employee's steward subject to the Office's legal responsibility and obligations to protect the crediting plan, and the privacy of eligible applicant(s) involved in the promotion in question;
 - b) if the grievance is confined to "best qualified" applicants, only the evaluative material of such applicants will be provided;
 - c) if the grievance involves "highly qualified" applicants, only the evaluative material of all "highly qualified" and "best qualified" applicants will be provided; and
 - d) if the grievance involves questions of eligibility, evaluative material of all applicants will be provided.
 2. Challenges to the Office's action in the implementation of subsection J1, above, if any, may be grieved and finally resolved by an arbitrator making an "in camera" inspection of the entire promotion file to either confirm the disclosure or denial of material, or to amend same, subject to the same legal obligations and responsibilities cited in subsection J1, above.
- K.
 1. Unless otherwise agreed, any violation of the provisions of this article which has the effect of denying a grievant proper consideration in an action under this article will entitle the grievant to the following relief:
 - a) if an applicant was improperly or erroneously omitted from a "best qualified" list, the applicant will receive priority consideration for the next appropriate vacancy for which the applicant is qualified;

- b) if an applicant was mis-ranked on the "best qualified" list the applicant may be entitled to priority consideration. This determination will be made on a case by case basis by a permanent arbitrator selected by the parties to hear disputes arising under this article.
2. Priority consideration consists of a promotion certificate that contains an employee's name alone being sent to a selecting official before the official considers other applicants for a position.
 3. An applicant will be entitled to a separate priority consideration for each vacancy announcement for which that applicant was improperly considered.
 4. If more than one applicant is entitled to priority consideration, the names of only those employees will be submitted on a single certificate to the selecting official for the next appropriate vacancy.
 5. If the appropriate vacancy already has been announced, the employee(s) due the priority consideration will be considered by the selecting official before other applicants are ranked or referred for selection.
 6. When the Office considers employees who have priority consideration pursuant to this Agreement and does not select from among the priority consideration applicants, the Office will put the reasons for nonselection in writing and serve a copy simultaneously on the employee(s).

Section 7 Career Enhancement

- A. The Office will establish an Advisory Committee made up of three Union members, two managers and one personnelist. It will be the function of the committee to advise the Office on matters related to the career opportunities of unit employees, including:
 1. skill level of employees in career ladders of GS-6 and below, and what careers these employees are interested in pursuing;
 2. suggestions on positions that could be targeted as bridge positions;
 3. suggestions for encouraging and assisting employees in planning and following plans for self-development.
- B. The Office will conduct semi-annual career days featuring workshops on preparation of SF-171's, counseling on career changes, and information on jobs available in Chief Counsel.
- C. The Office will provide any employee with a career development plan (CDP) upon request. The Office will assist the unit employee in identifying and obtaining the training and experience necessary for an employee to realize his/her career aspirations. The parties agree that both the employee and the Office must take specific actions to meet the CDP. This subsection does not require the Office to pay for any training in a manner inconsistent with applicable law or regulations.

- D. This provision may be reopened at the request of either party, with sixty (60) days notice, two (2) years after the execution of this agreement.

Article 23: Reassignments

Section 1 General

- A. For purposes of this article, "reassignment" means the change of an employee, while serving continuously within the Office, from one position to another without promotion or demotion.
- B. For purposes of this article, the term "attorney" includes tax law specialists.
- C. Involuntary reassignments will not be made for disciplinary purposes.

Section 2 Reestablished Positions

- A. When employees have been reassigned due to abolition of their positions, they will be given preference if the position is re-established within one (1) year and they apply for the position within fifteen (15) days after written notification to them of its re-establishment.
- B. If there are two (2) or more applicants for the re-established position, the applicant with the greater amount of service in the Office who meets the position requirements will have preference.

Section 3 Intradivisional Reassignments

When the Office determines it is necessary to reassign employees within a division (or its equivalent), other than a reorganization, the Office will solicit and consider interested employees within the division. The Office will provide an explanation, upon request, to any nonselected interested employee or any involuntarily reassigned employee.

Section 4 Interdivisional Reassignments

- A. Within the bargaining unit, voluntary reassignments of attorneys from one division to another will be made under Article 22, Competitive Actions and Career Ladder Promotions.
- B. The Office has determined that twenty-five (25) percent of the projected bargaining unit attorney vacancies in each of its divisions, each year, will be announced under Article 22.
- C. 1. An attorney may apply for reassignment to another division by submitting an application for vacancies announced under Article 22.
2. Internal applicants for interdivisional reassignments will be given first consideration for announced positions.

Section 5 Reorganization of Divisions

Reassignments due to the reorganization of divisions (or their equivalent) within the Office will be addressed within the context of any negotiations over the particular reorganization. Nothing in this article will serve to waive the right of the Union to propose procedures for such reassignments, or to propose arrangements for adversely affected employees, provided such arrangements are not inconsistent with any other provision of this Agreement.

Article 24: Details

Section 1

For purposes of this article, "detail" means the temporary assignment of an employee to a different position for a specified period, with the employee returning to regular duties at the end of the detail.

Section 2

- A. Details of at least one pay period will be formally documented by the placement of an SF-52 in the employee's official personnel folder.
- B. An employee who is detailed to a position of higher grade for at least one pay period will be temporarily promoted, if eligible, and receive the rate of pay for the position to which temporarily promoted.

Article 25: Position Classification

Section 1

The Union may make recommendations and present supporting evidence concerning the adequacy and equity of a standardized position description. The Office will review the presentation and advise the Union of the results of its review.

Section 2

- A. The Office will inform the Union as soon as possible when significant changes will be made in the duties and responsibilities of positions held by employees in the unit due to reorganization, or when changes in position classification standards result in classification changes.
- B. If the Office of Personnel Management refers proposed classification standards for bargaining unit positions to the Office for comment, the Office will furnish such proposed standards to the Union.
- C. Whenever changes are made to position descriptions for bargaining unit positions, the Office will provide copies, or written notice, of such changes to the Union before their issuance.

Section 3

The position description for each position will accurately reflect the actual duties, responsibilities, and the supervisory relationships pertaining to the employee filling that position.

Section 4

An employee who has filed a formal classification appeal is entitled to one representative at a desk audit relating to the appeal.

Article 26: Training

Section 1

- A. The training and development of employees within the unit is a matter of significant importance. Accordingly, the Office will, as funds permit, make available to employees the training the Office deems necessary for the performance of the employees' presently assigned duties or proposed assignments.
- B. The Office will encourage employees in planning and following plans of self-development.
- C. The parties recognize the importance of developing employees in the performance of all tasks assigned to their positions. Therefore, the Office will consider employees' requests to enhance their experience in all tasks assigned to their positions.

Section 2

- A. The Office will maintain information and furnish counseling and guidance about suitable and available educational resources. The Union, on its part, will encourage employees to take advantage of suitable self-development opportunities.
- B. The Office will make available to employees current listings of IRS correspondence and after hours in-service courses, if any.

Section 3

In accordance with section 1, above, when employees are reassigned to positions as a result of their former positions being eliminated or when employees are assigned new duties, training determined necessary by the Office will be given to the employees to enable them to perform the duties of the new positions or the newly assigned duties.

Section 4

- A. Employees will be reimbursed for authorized expenses for voluntary out-service training when all of the following conditions are met:
 - 1. the employees have requested and received approval for reimbursement in advance;

2. the training will enable the employees to increase their ability to perform their current jobs or jobs they have been selected to fill in accordance with the current Office Promotion Plan and their approved personal career development programs (that is, the training is definitely job related);
 3. comparable training is not available through Office developed courses and it would be too costly for the Office to develop a suitable program at the time;
 4. reasonable inquiry has failed to disclose suitable, adequate and timely programs being offered by other Government agencies within the local area;
 5. the course meets the needs of the employees and of the Office as well as or better than other courses of its nature which may also be available;
 6. the course is not being taken solely for the purpose of obtaining a degree; and
 7. funds are available to pay for the training without deferring or canceling higher priority commitments.
- B. Affected employees who fail to satisfactorily complete such training will reimburse the Office for authorized expenses incurred by the Office.
- C. Employees performing accounting methods and periods work will be reimbursed for fifty percent (50%) of Certified Public Accountant (CPA) review courses in the following circumstances:
1. the employees are not CPA's;
 2. the courses are taken after the effective date of this Agreement;
 3. the employees have not been previously reimbursed for all or part of these courses by the Office or any other Government agency;
 4. all provisions of the Government Employees Training Act, 5 USC 4101 et. seq., have been met; and
 5. sufficient funding is available.
- D. The Office will seek continuing legal education accreditation from the District of Columbia, Maryland, and Virginia bars for courses made available by the Office to GS-905 series employees, and will assist employees from other jurisdictions, upon request, to obtain bar accreditation.

Section 5

- A. When training is given primarily to prepare employees for promotion, selection for the training will be made under Article 22, Competitive Actions and Competitive Service Career Ladder Promotions.

- B. Subsection A, above, will not be applicable to training provided to employees in career ladder positions who have not reached the top of their career ladder.

Section 6

The employee will have the right to raise lack of necessary training as a defense to a disciplinary, adverse or unacceptable performance action.

Article 27: Notices to Employees

Section 1

- A. An employee who receives from the Office:

- *1. a notice of proposed adverse action;
2. a notice of decision to take adverse action;
- *3. a notice of proposed disciplinary action;
4. a notice of decision to take disciplinary action;
5. a notice of reduction in force;
- *6. a notice issued to the employee pursuant to section 2B of Article 29, Acceptable Level of Competence Determinations, respecting within-grade increases;
- *7. a notice of decision to deny a within-grade increase;
- *8. a notice of proposed removal or reduction in grade or pay for unacceptable performance;
9. a notice of decision to remove or reduce in grade or pay for unacceptable performance;
10. a letter issued to the employee pursuant to section 2 of Article 30, Unacceptable Performance, respecting opportunity periods;
11. a leave restriction letter;
12. a notice of involuntary reassignment to another post of duty (other than an SF-50);
- *13. a notice of reclassification of the position the employee occupies (other than an SF-50);
14. a written request for information concerning employee alleged underreporting or nonfiling; or
15. a notice concerning career ladder/career advancement referenced in Article 22, Section 5.D;

will receive concurrently a copy of such notice which states at the top of the first page in capital letters "THIS COPY MAY, AT YOUR OPTION, BE FURNISHED TO NTEU CHAPTER 251. Note the requirements of Article 33, Chief Counsel/NTEU Agreement."

* These notices will have a copy which states "THIS COPY MAY, AT YOUR OPTION, BE FURNISHED TO NTEU CHAPTER 251".

Section 2

- A. The Office will provide an employee who is injured while in work status with a copy of the current Pamphlet CA-550 that answers questions about the Federal Employees Compensation Act.
- B. The Office will provide each chapter officer and steward with a copy of the brochure noted above.

Section 3

The Office will provide each employee for each pay period a written statement showing pay, deductions, and leave status together with the total cumulative yearly earnings and total cumulative deductions in each category.

Section 4

The Office will conduct formal discussions concerning the Rules of Conduct with employees on an annual basis. Employees who have written questions concerning an interpretation or application of the Rules of Conduct in which the inquiring employees have an immediate personal interest should direct such questions to their supervisors. Answers to written questions that are raised will be provided to inquiring employees in writing.

Article 28: Probationary Employees

The Office will advise probationary employees of their performance proficiency in relation to the Office's performance expectations at three month intervals during the first year of employment.

Article 29: Acceptable Level of Competence Determinations

Section 1

- A. Acceptable level of competence determinations will be made in a fair and objective manner and will be made only on the basis of the work requirements of the particular position or specific work standards as may have been established by the Office for the position; provided, however, that a determination that an employee is not performing at an acceptable level of competence will not be used to dispose of questions of misconduct. In accordance with applicable law, employees will be advanced in pay to the next higher step of their grade upon meeting the following requirements:
 1. the employees must have completed the required waiting period;
 2. the employees must not have received an equivalent increase in pay during the required waiting period; and
 3. the employee's annual rating of record must be at least "Fully Successful".

Section 2

- A. If employees have not been informed of the critical elements and performance standards of their positions at least ninety (90) days before completion of the required waiting

period, and if the employees have not met the requirement of section 1A3 above, the within-grade determinations will be postponed until ninety (90) days from the date on which the employees have been informed of those elements and standards. If during or at the end of this period it is determined that the employees' work is of an acceptable level of competence, the within-grade increases will be made retroactively as of the date the waiting period was completed.

- B. When a supervisor's review leads to the conclusion that an employee's work is not of an acceptable level of competence and that a within-grade would be denied, the employee will be provided with the following in writing within a reasonable period of time, but not less than sixty (60) days, before the employee will have completed the required waiting period:
1. notice of the critical element(s) and standard(s) in which the employee's work is not acceptable;
 2. advice as to what the employee must do to bring performance up to the acceptable level;
 3. a statement that the employee's performance may be determined as being at an unacceptable level unless improvement to an overall acceptable level is shown; and
 4. a statement that the employee's within-grade will be withheld unless the employee's work during the entire waiting period is at an acceptable level of competence.
- C. The supervisor will consider the employee's performance during this notice period.

Section 3

- A. Acceptable level of competence determinations will be given to employees, in writing, after completion of the waiting period or other periods (such as postponements) on which they are based.
- B. When supervisors determine that employee performance is at an acceptable level of competence and the employees will be granted within-grade increases, the supervisors need only certify this on IRS Form 3860 and give the employees a copy.
- C. If the employee's performance is determined to be acceptable, the notice provided in subsection 2B, above, will be cancelled.

Section 4

- A. When the supervisor determines that an employee's performance is not at an acceptable level of competence for a within-grade increase, the supervisor will notify the employee in writing. This notice will:

1. give the reasons for the negative determination and the specific areas in which the employee must improve in order to be granted a within-grade increase; and
2. inform the employee of the right to request, within fifteen (15) days from receipt of the determination, that the determination be reconsidered, in accordance with 5 USC 5335(c), by an appropriate Office official (usually the next higher level supervisor) -in addition, the notice should caution the employee that action may be taken at any time to effect the employee's removal, reduction in grade, or reassignment unless the employee's work improves to an acceptable level.

Section 5

- A. If the employee files a request for reconsideration, the Office official to whom the reconsideration is made will establish an employee reconsideration file containing all the pertinent documents relating to the negative determination and the employee's request for reconsideration.
- B. The reconsideration file may not contain any document of which the employee, or representative, is not aware, and to which they have not had an opportunity to submit a written exception.
- C. The Office will provide a copy of the reconsideration file to the Union upon request if the Union is designated as the employee's representative.

Section 6

- A. The Office official will provide the employee with a prompt written final decision (usually within fifteen (15) days).
- B. When a negative determination is sustained after reconsideration, the written notice will inform the employee of:
 1. the reasons for the decision; and
 2. the right to appeal the decision.
- C. Any alleged violation of the terms of this article that results in a new acceptable level of competence determination will provide for retroactivity of any pay increase unless prohibited by applicable law or higher agency regulation.

Section 7

- A. Neither the substantive nor the procedural aspects of this article may be grieved until an acceptable level of competence determination is final, except as provided in subsection B, below. The acceptable level of competence determination will be considered final when a reconsideration decision is due or issued. A reconsideration decision will be considered due thirty (30) days from the date of the Office's receipt of an employee's written request for reconsideration. The grievance procedure will begin one step above the reconsideration official. If the reconsideration official also represents the final step of

the grievance procedure, the level of competence determination is appealable directly to arbitration.

- B. In the event an employee disagrees with the Office's determination whether the employee has satisfied the within-grade waiting period, the employee may grieve the denial of the within-grade increase within twenty-one (21) days of the Office's determination.

Article 30: Unacceptable Performance

Section 1

- A. An action based on unacceptable performance, for the purpose of this article, is defined as the reduction-in-grade or removal of an employee whose performance fails to meet established performance standards in one or more critical elements of the employee's position.
- B. This article applies only to bargaining unit employees (including excepted service employees who have completed two years of continuous service in a permanent position) who have completed their probationary or trial periods.
- C. No bargaining unit employee will be the subject of an action based on unacceptable performance unless that employee's performance fails to meet established performance standards in one or more critical elements of the employee's position.
- D. A meeting between an employee and the supervisor or other line management official during which the principal topic of discussion is action or potential action based on unacceptable performance will entitle the employee involved to request to be accompanied by the Union steward during such meeting. If such a request is made, the supervisor or other line management official will honor the request.
- E. Any action based on unacceptable performance will be fair, equitable, and timely.

Section 2

- A. Before issuing a notice of proposed action based on unacceptable performance, the Office will issue a letter to the employee which will contain the following:
1. an identification of the critical elements and performance standards for which performance is unacceptable;
 2. advice as to what the employee must do to bring performance up to an acceptable level;
 3. a statement that the employee has a reasonable period of time (specified in calendar days) but never less than sixty (60) in which to bring performance up to an acceptable level; and
 4. a description of what the Office will do to assist the employee to improve the unacceptable performance during the opportunity period.

- B. Neither the Union nor employees may grieve either the substance or procedural aspects of this notice until a final decision is issued.

Section 3

- A. In all cases of proposed action based on unacceptable performance, the employee will be given written notice identifying specific instances of unacceptable performance on which the proposed action is based thirty (30) days in advance of the decision.
- B. The employee will be given the opportunity, but will not be obliged, to respond orally and/or in writing before a decision on the charges, provided the employee requests an oral reply within seven (7) days of receipt of the letter of proposed action, and provided that any such oral and/or written reply is received by the Office within twenty-one (21) days after receipt of the letter.
- C. If the employee elects to make an oral reply, the Office will make a verbatim transcript and will provide a copy to the employee or designated Union representative upon request.
- D. The advance written notice proposing either to remove or downgrade an employee for unacceptable performance will include:
1. specific instances of unacceptable performance by the employee on which the proposed action is based;
 2. the critical element(s) of the employee's position involved in each instance of unacceptable performance;
 3. the performance standard(s) involved in each instance of unacceptable performance of the employee's position;
 4. a statement of the employee's right to be represented by an attorney or representative;
 5. a statement of the employee's right to answer orally and/or in writing; and
 6. a statement of the employee's right to review the material relied upon to support the reasons in the notice.

Section 4

- A. An employee will, upon request, be furnished a copy of those portions of all written documents that contain materials relied on by the Office that form the basis for the reasons and specifications.
- B. If the action is based on an investigative report, portions of all written documents from the investigation report which directly relate to the specifications and are favorable to the employee will be furnished to the employee upon request.

- C. If probable cause exists and is demonstrated to the arbitrator by the Union on appeal that favorable information provided for in subsection B, above, has not been furnished by the Office, upon request of the arbitrator the report will be furnished for "in camera" inspection to be made in conformity with the Privacy Act (5 USC 552a). Material determined by the arbitrator to be favorable under the criteria of subsection B, above, and not previously furnished to the Union will be furnished to the Union.

Section 5

- A. An official who sustains the proposed reasons against an employee in an action based on unacceptable performance will set forth the decision with respect to each reason and specification against the employee in the final decision letter. Such letter will address factual disputes, if any, raised by the employee's reply by stating the reasons why each factual dispute was rejected. At the conclusion of the oral reply, the employee will provide a written statement of all factual disputes to be addressed in the decision letter.
- B. An action in which an employee has been removed or downgraded based upon unacceptable performance must be supported by substantial evidence.
- C. The final decision in the case of a proposed action to either remove or downgrade an employee based on unacceptable performance will be made no later than sixty (60) days after the expiration of the advance notice period, and will be based only on those instances of unacceptable performance by the employee which occurred during the one (1) year period ending on the date of the advance notice letter.
- D. The final decision regarding a proposed action based on unacceptable performance will be made by an official in a higher position than the official who proposed the action.
- E. If the employee is not reduced in grade or removed, and the employee's performance is acceptable for one (1) year from the date of the advance written notice letter, any entry or other notification of the unacceptable performance for which the action was proposed will be removed from any agency record relating to the employee. However, the Annual Rating of Record will be maintained in the OPF for three (3) years.

Section 6

- A. If the Office's final decision is to effect an action based on unacceptable performance against a [competitive service or preference eligible]* bargaining unit employee, the employee may appeal the decision to the Merit Systems Protection Board (MSPB) in accordance with applicable law or, with the consent of the Union, to binding arbitration. Under no condition may an employee appeal an action based on unacceptable performance to both MSPB and arbitration.
- B. If the Union elects to appeal an unacceptable performance action to arbitration, the Union must give the Office notice of its decision within twenty-one (21) days of the employee's receipt of the Office's final decision.

- C. The notice of appeal must be given by certified mail or by hand delivery to the appropriate deciding official. Notice of appeal by certified mail will be effective when mailed and notice of appeal by hand delivery will be effective when received.
- D. The burden of proof in any arbitration over this matter will be substantial evidence. The Office will raise no cases against the employee other than those cited in the notice of proposed action except to the extent necessary to rebut defenses or arguments raised in the employee's behalf, such as an argument that the cited cases are but a small portion of the employee's total work product that is otherwise acceptable.

Article 31: Disciplinary Actions

Section 1

- A. A disciplinary action for the purpose of this article is defined as an oral admonishment; a written reprimand; or a suspension of fourteen (14) days or less.
- B. This article applies only to bargaining unit employees (including excepted service employees who have completed two years of continuous service in a permanent position) who have completed their probationary or trial period.
- C. No bargaining unit employee will be the subject of a disciplinary action except for such cause as will promote the efficiency of the service.
- D. The Union will be given the opportunity to be represented at any examination of an employee in the unit by a representative of the agency in connection with an investigation if:
 - 1. the employee reasonably believes that the examination may result in disciplinary action against the employee; and
 - 2. the employee requests representation (the employee is responsible for informing the Union).
- E. A meeting between an employee and the supervisor or other line management official during which the principal topic of discussion is discipline or potential discipline will entitle the employee involved to request to be accompanied by the Union steward during such meeting. If such a request is made, the supervisor or other line management official will honor the request.
- F. In deciding what action may be appropriate, the Office will give due consideration to the relevance of any mitigating and/or aggravating circumstances. The following factors, included herein for purposes of illustration, are neither meant to be exhaustive nor intended to be applied mechanically, but rather to outline the tolerable limits of reasonableness:
 - 1. the nature and seriousness of the offense, and its relation to the employee's duties, position, and responsibilities, including whether the offense was intentional or

- technical and inadvertent, or was committed maliciously or for gain, or was frequently repeated;
2. the employee's job level and type of employment, including supervisory or fiduciary role, contacts with the public, and prominence of the position;
 3. the employee's past disciplinary record;
 4. the employee's past work record; including length of service, performance on the job, ability to get along with fellow workers, and dependability;
 5. the effect of the offense upon the employee's ability to perform at a satisfactory level and its effect upon supervisor's confidence in the employee's ability to perform assigned duties;
 6. consistency of the penalty with those imposed upon other employees for the same or similar offenses;
 7. the notoriety of the offense or its impact upon the reputation of the Office;
 8. the clarity with which the employee was on notice of any rules that were violated in committing the offense, or had been warned about the conduct in question;
 9. potential for the employee's rehabilitation;
 10. mitigating circumstances surrounding the offense such as unusual job tensions, personality problems, mental impairment, harassment, or bad faith, malice or provocation on the part of others involved in the matter; and
 11. the adequacy and effectiveness of alternative sanctions to defer such conduct in the future by the employee or others.
- G. Discipline will be administered as timely as possible.

Section 2

- A. An employee will, in any disciplinary action and upon request, be furnished a copy of that portion of all written documents that contain material relied on by the Office which form the basis for the reasons and specifications.
- B. If the discipline is based on an investigative report, portions of all written documents from the investigative report that directly relate to the specifications and are favorable to the employee will be furnished to the employee upon request.
- C. If probable cause exists and is demonstrated to the arbitrator by the Union on appeal that favorable information provided for in subsection B, above, has not been furnished by the Office, upon request of the arbitrator the report will be furnished for an "in camera" inspection to be made in conformity with the Privacy Act. Material determined by the

arbitrator to be favorable under the criteria of subsection B, above, and not previously furnished to the Union will be furnished to the Union.

Section 3

Matters which may otherwise be appealable to arbitration may not be processed under this article if the matter is pending before a Federal court or the employee is under arrest, indictment or information.

Section 4

- A. When the Office proposes to suspend an employee for fourteen (14) days or fewer, the following procedures will apply:
1. the Office will provide the employee with at least fifteen (15) days advance written notification of the proposed suspension;
 2. an employee has the right, but is not obliged, to make an oral and/or written reply provided that (a) if the employee wishes to make an oral reply, he or she requests to do so within seven (7) days of the employee's receipt of the letter of proposed action, and (b) the oral and/or written reply must be received by the Office within a reasonable period of time after the employee's receipt of the letter of proposed action; and
 3. the Office will issue a final decision after receipt of the oral and/or written reply, or the termination of the fifteen (15) days notice period. This letter will state which reasons and specifications are sustained and will address factual disputes, if any, raised by the employee's reply by stating the reasons why each factual dispute was rejected.
- B. At the conclusion of the oral reply, the employee will provide a written statement of all factual disputes to be addressed in the decision letter.

Section 5

- A. In cases where a suspension is proposed for reasons of off-duty misconduct, the Office's written notification will contain a statement of the nexus between the off-duty misconduct and the efficiency of the service.
- B.
1. The Office may amend or change its nexus statement at any time before the issuance of a decision letter. If the Office elects to change or modify its nexus statement, the employee will be informed of such changes or modifications in writing.
 2. The employee will have a reasonable period of time to respond to the new statement of nexus. Such response may be in writing or orally. Where an oral response is submitted, the Office will make a written summary of the response and serve a copy on the employee's representative. The employee's representative will have a reasonable period of time to respond to the summary.

- C. After issuance of the decision letter, the Office may amend or change its nexus statement under the following circumstances:
1. newly discovered evidence that was not discoverable earlier with the exercise of due diligence (under this circumstance, the Office will expeditiously notify the employee's representative [or the employee, if unrepresented] of its intention to rely on a new nexus theory because of the newly discovered evidence - if it becomes necessary to delay or cancel the arbitration hearing because of the Union's need to respond at hearing to this new nexus theory, and if the Office's notification to the Union of the new nexus theory occurs within seven (7) days of a scheduled hearing, the Office and the Union will equally share the expenses of a cancellation fee); or
 2. a change occurs in applicable case law or statute.
- D. Nothing in this section will preclude the Office from responding to or rebutting any evidence, arguments, or defenses raised by or on behalf of the employee.
- E. Letters of official reprimand that are based on reasons of off-duty misconduct will also state a nexus between such misconduct and the efficiency of the service.

Section 6

- A. If the Office's final decision is that an employee will be suspended for a period of not more than fourteen (14) days, the suspension will take effect as soon as possible after the receipt by the employee of the final decision, but no sooner than five (5) days after receipt by the employee of the final decision.
- B. Suspensions of employees of between four (4) and fourteen (14) days will be stayed pending an arbitration decision provided that arbitration is invoked within five (5) days after receipt by the employee of the final decision.
- C.
 1. Suspensions of three (3) days or less may be grieved at the last step of the employee grievance procedure.
 2. Suspensions of four (4) to fourteen (14) days may be appealed directly to arbitration within five (5) days if a stay is requested or twenty-one (21) days if a stay is not requested.
- D. The notice of appeal must be given by certified mail or by hand delivery to the appropriate deciding official. Notice of appeal by certified mail will be effective when mailed And notice of appeal by hand delivery will be effective when received.
- E.
 1. If a timely grievance or notice of appeal to arbitration is not received by the appropriate deciding official, the decision of the Office may not be appealed in any other manner under the terms of this Agreement.

2. The burden of proof in any arbitration over a suspension will be substantial evidence.

Article 32: Adverse Actions

Section 1

- A. An adverse action, for the purpose of this article, is defined as a removal; a suspension for more than fourteen (14) days; a reduction in grade; a reduction in pay, and a furlough of thirty (30) days or less of a full-time employee. This article does not apply to a reduction in grade or a removal based on unacceptable performance as defined in 5 USC 4303.
- B. This article applies only to bargaining unit employees (including excepted service employees who have completed two years of continuous service in a permanent position) who have completed their probationary or trial period.
- C. No bargaining unit employee will be subject to an adverse action except for such cause as will promote the efficiency of the service.
- D. The Union will be given the opportunity to be represented at any examination of an employee in the unit by a representative of the agency in connection with an investigation if:
 1. the employee reasonably believes that the examination may result in disciplinary action against the employee; and
 2. the employee requests representation (the employee is responsible for informing the Union).
- E. A meeting between an employee and the supervisor or other line management official during which the principal topic of discussion is adverse action or potential adverse action will entitle the employee involved to request to be accompanied by the Union steward during such meeting. If such a request is made, the supervisor or other line management official will honor the request.
- F. In deciding what action may be appropriate, the Office will give due consideration to the relevance of any mitigating and/or aggravating circumstances. The following factors, included herein for purposes of illustration, are neither meant to be exhaustive nor intended to be applied mechanically, but rather to outline the tolerable limits of reasonableness:
 1. the nature, and seriousness of the offense, and its relation to the employee's duties, position, and responsibilities, including whether the offense was intentional or technical and inadvertent, or was committed maliciously or for gain, or was frequently repeated;
 2. the employee's job level and type of employment, including supervisory or fiduciary role, contacts with the public, and prominence of the position;

3. the employee's past disciplinary record;
4. the employee's past work record, including length of service, performance on the job, ability to get along with fellow workers, and dependability;
5. the effect of the offense upon the employee's ability to perform at a satisfactory level and its effect upon supervisor's confidence in the employee's ability to perform assigned duties;
6. consistency of the penalty with those imposed upon other employees for the same or similar offenses;
7. the notoriety of the offense or its impact upon the reputation of the agency;
8. the clarity with which the employee was on notice of any rules that were violated in committing the offense, or had been warned about the conduct in question;
9. potential for the employee's rehabilitation;
10. mitigating circumstances surrounding the offense such as unusual job tensions, personality problems, mental impairment, harassment, or bad faith, malice or provocation on the part of others involved in the matter; and
11. the adequacy and effectiveness of alternative sanctions to defer such conduct in the future by the employee or others.

Section 2

- A. In all cases of proposed adverse action, the employee will be given written notice stating the specific reasons for the proposed action thirty (30) days in advance of the action, except as provided in C, below.
- B. In all cases of proposed adverse action, except as provided in C, below, the employee will be given the opportunity but will not be obliged to respond orally and/or in writing to the charges before a decision on the charges, provided the employee requests an oral reply within seven (7) days of receipt by the employee of the letter of proposed action and provided that the Office will receive an employee's oral and/or written reply within a reasonable time after receipt by the employee of the letter of proposed action.
- C. In cases of proposed removal or indefinite suspension where the Office has reasonable cause to believe the employee has committed a crime for which a sentence of imprisonment may be imposed, the employee will be given written notice stating the specific reason(s) for the proposed action seven (7) days in advance of the action. The employee will be given the opportunity but will not be obliged to respond orally and/or in writing to the proposed action before a decision provided; however, that the employee's oral and/or written reply must be received by the Office within seven (7) days of receipt by the employee of the advance written notice.

- D. If the employee elects to make an oral reply, the Office will prepare a verbatim transcript of the oral reply and will provide a copy to the employee or designated Union representative, upon request.

Section 3

- A. In cases where an adverse action is proposed for reasons of off-duty misconduct, the Office's written notification will contain a statement of the nexus between the off-duty misconduct and the efficiency of the service.
- B. 1. The Office may amend or change its nexus statement at any time before the issuance of a decision letter. If the Office elects to change or modify its nexus statement, the employee will be informed of such changes or modifications in writing.
2. The employee will have a reasonable period of time to respond to the new statement of nexus. Such response may be orally or in writing. Where an oral response is submitted, the Office will make a written summary of the response and serve a copy on the employee's representative. The employee's representative will have a reasonable period of time to respond to the summary.
- C. After the issuance of the decision letter, the Office may amend or change its nexus statement under the following circumstances:
1. newly discovered evidence that was not discoverable earlier with the exercise of due diligence - (under this circumstance, the Office will expeditiously notify the employee's representative or the employee if unrepresented] of its intention to rely on a new nexus theory because of the newly discovered evidence - if it becomes necessary to delay or cancel an arbitration hearing because of the Union's need to respond at hearing to this new nexus theory, and if the Office's notification to the Union of the new nexus theory occurs within seven (7) days of a scheduled hearing, the Office and the Union will equally share the expenses of a cancellation fee);or
2. A change occurs in applicable case law or statute.
- D. Nothing in this section will preclude the Office from responding to or rebutting any evidence, arguments, or defenses raised by or on behalf of the employee.

Section 4

- A. An employee will, in any adverse action and upon request, be furnished a copy of that portion of all written documents that contain material relied on by the Office which form the basis for the reasons and specifications.
- B. If the adverse action is based on an investigative report, portions of all written documents from the investigative report that directly relate to the specifications and are favorable to the employee will be furnished to the employee upon request.

- C. If probable cause exists and is demonstrated to the arbitrator by the Union on appeal that favorable information provided for in subsection B, above, has not been furnished by the Office, upon request by the arbitrator the report will be furnished for an "in camera" inspection to be made in conformity with the Privacy Act. Material determined by the arbitrator to be favorable under the criteria of subsection B, above, and not previously furnished to the Union will be furnished to the Union.

Section 5

- A. An official who sustains the proposed reasons against an employee in an adverse action will set forth findings with respect to each reason and specification against the employee in the notice of decision. Such notice will also address factual disputes, if any, raised by the employee's reply by stating the reasons why each factual dispute was rejected.
- B. At the conclusion of the oral reply, the employee will provide a written statement of all factual disputes to be addressed in the decision letter.

Section 6

- A. If the Office's final decision is to effect an adverse action against a [competitive service or preference eligible]* bargaining unit employee, the employee may appeal the decision to the Merit Systems Protection Board (MSPB) in accordance with applicable law, or, with the consent of the Union, to binding arbitration. Under no condition may an employee appeal an adverse action to both MSPB and arbitration.
- B. If the Union consents to appeal an adverse action to arbitration, the Union must give the Office notice of its decision within twenty-one (21) days of the employee's receipt of the Office's final decision. If timely notice of appeal is not received by the appropriate deciding official, the action may not be grieved or appealed to arbitration.
- C. The notice of appeal must be given by certified mail or by hand delivery to the appropriate deciding official. Notice of appeal by certified mail will be effective when mailed and notice of appeal by hand delivery will be effective when received.
- D. The burden of proof in any arbitration over adverse actions will be the preponderance of evidence.

Article 33: Employee Grievance Procedure

Section 1 Objectives and Purposes

- A. The Office and the Union recognize and endorse the importance of bringing to light and adjusting problems promptly and; whenever possible, informally. For purposes of this Agreement, adjusting problems informally contemplates adjustments arrived at between an employee and a supervisor; an employee, a supervisor and a Union representative; or a supervisor and a Union representative.
- B. The purpose of this article is to provide an orderly method for the processing and disposition of grievances brought by employees or by the Union on behalf of employees. This article does not apply to the filing of institutional grievances concerning the effect

or interpretation, or a claim of breach, of this Agreement relating to the rights and benefits accruing to the Union as the exclusive representative of bargaining unit employees.

- C. The Union agrees to submit virtually all contract-related matters to the negotiated grievance procedure for final disposition and to use sparingly unfair labor practice procedures concerning contract-related issues which may occur in the day-to-day administration of this Agreement.
- D. 1. Employees who believe they have been illegally discriminated against on the basis of race, color, religion, sex, national origin, age or handicapping condition have the right to raise the matter under the statutory procedure or the negotiated grievance procedure of this Agreement, but not both. Employees will be deemed to have exercised their right of choice at such time as they timely file a formal written EEO complaint or file a timely grievance under this procedure.
2. When the employee elects to raise the matter under this negotiated grievance procedure, the grievant will specify the specific nature of the discrimination (for example, race, religion), and the facts upon which the allegation is based.

Section 2 Definitions

- A. The following definitions apply to the terms used in this article:
1. the term "employee" means any member of the bargaining unit;
 2. the term "grievance" means any complaint:
 - a) by an employee concerning any matter relating to the employment of the employee;
 - b) by the Union concerning any matter relating to the employment of any employee; or
 - c) by an employee or the Union concerning (i) the effect or interpretation, or a claim of a breach of a collective bargaining agreement or (ii) any claimed violation, misinterpretation, or misapplication of any law, rule or regulation affecting conditions of employment.
 3. the term "grievance" does not mean a complaint pursuant to 5 USC 7121(c) concerning:
 - a) a claimed violation of subchapter III of chapter 73 of title 5 (relating to prohibited political activities);
 - b) retirement, life insurance, or health insurance;
 - c) a suspension or removal pursuant to 5 USC 7532, dealing with national security;

- d) an examination certification, or appointment; or
- e) the classification of any position which does not result in the reduction in grade or pay of any employee.

Section 3 Grievance Procedure -- General

- A. This procedure will be the exclusive procedure available for the processing and disposition of grievances, except when the employee has a statutory right of choice; that is, adverse actions, actions taken for unacceptable performance, or EEO complaints.
- B. Grievances under this procedure may be initiated by the employees, the Union, or jointly.
- C. Where an employee has initiated a grievance and does not elect to be represented by the Union, the Union will have a right to be present at all discussions between the employee and the Office concerning the grievance. The Office will resolve all grievances presented under such circumstances consistent with the terms and conditions of this Agreement. In addition, the steward appointed to represent the organizational segment of the grieving employee will be timely provided with a copy of the Office's decision resolving the grievance.
- D. Employees will have the right to be accompanied, represented, and advised by the authorized representative of the Union as set forth in the steps enumerated below. Union stewards who grieve on their own behalf may select the steward of their choice.
- E. (Mass Grievances)

In the event that two or more employees have designated the Union to serve as their representative on one or more grievances involving substantially the same facts and the same issue (mass grievance), or the Union has filed one or more grievances on behalf of two or more employees involving substantially the same facts and the same issue (mass grievance), the following numbers of grievants may attend:

- 1. three (3) grievants if the grievance involves more than one (1) but less than twenty (20) employees; and
- 2. four (4) grievants if the grievance involves twenty (20) or more employees.

For a mass grievance, there will be one (1) meeting per work unit at Step 1, and only one (1) meeting at succeeding steps, and the numbers described above will control how many may attend.

- F. (Steps)

Step 1:

The Grievance Form (Appendix D) must be filed with the employee's immediate supervisor. A grievance will not be accepted unless filed within twenty-one (21) days

after the incident which gave rise to the grievance or within twenty-one (21) days after the grievant became aware of the matter. The grievance will provide information concerning the nature of the grievance and a detailed statement of the specific remedy sought. The grievance will specify the article and section of the Agreement, or provision of the statute or regulation, allegedly violated. The parties may then request a meeting or agree that no meeting be held. If either party requests a meeting, it must take place within seven (7) days of the filing of the Grievance Form. The meeting will be with the immediate supervisor or designee and any other management representatives the Office deems necessary, and the grievant and/or the grievant's steward. A written decision will be given to the aggrieved within fourteen (14) days following the filing of the written grievance.

Step 2:

A grievant may appeal the decision in Step 1. The appeal must be in writing and filed with the Assistant Chief Counsel (or the equivalent level of management in those organizations without assistant chief counsels) within seven (7) days of receiving the decision in Step 1. The parties may request a meeting or agree that no meeting be held. If either party requests a meeting, it must take place within seven (7) days of the appeal. The meeting will be with the person with whom the appeal was filed or designee and any other management representatives the Office deems necessary, and the grievant and/or the grievant's union steward and/or the chief steward. A written decision will be given to the grievant within twenty-one (21) days of the filing of the appeal.

Step 3:

A grievant may appeal the decision in Step 2. The appeal must be in writing and filed with the appropriate Associate Chief Counsel within fourteen (14) days of receipt of the decision. The parties may request a meeting or agree that no meeting be held. If either party requests a meeting, it must take place within seven (7) days of the appeal. The meeting will be with the Associate Chief Counsel or designee and any other management representatives the Office deems necessary and any or all of the following: the grievant, the grievant's union steward, the chief steward, the chapter president or a national representative (if the offices of chapter president and chief steward are held by one individual, this does not authorize an additional union steward at the meeting). The written decision will be given to the grievant within twenty-one (21) days of the appeal. This decision, at the option of the Office, may be provided by certified mail, return receipt requested, or by hand delivery to the Chapter President with a copy to the grievant.

Section 4 Right to and Notice of Arbitration

The Union may invoke arbitration. The Union, within twenty-one (21) days of receipt of the decision at Step 3, must notify the appropriate Associate Chief Counsel of the appeal by certified mail, return receipt requested, or by hand delivery. Pending grievances involving the same issues must be assigned to the same arbitrator.

Section 5 Miscellaneous

- A. The parties may agree in writing to waive any step of this article.
- B. The parties may agree to extend time limits delineated in this article.
- C. Time periods set forth in this article will begin the day after the receipt by the Office of a grievance or appeal and the day after the receipt by the Union of a decision to the grievance or appeal. If the last day of any time period falls on a Saturday, Sunday or legal holiday in the District of Columbia, such time period will expire as of the close of business of the next business day.
- D. Responses to grievances will be served on the appropriate steward and the grievant. Time periods set forth in this article will be computed from the day after the receipt of a grievance or appeal by the Office and the day after the receipt of a response by the Union.
- E. The Office will render a written substantive response to each issue raised by the Union. Failure to issue a sub-stantive response will cause no adverse consequences to the Office.
- F. Grievance meetings will be scheduled at a time agreeable to the parties, during the grievant's normal tour of duty.
- G. Failure by the grievant or the Union to prosecute the grievance or appeal (including the meeting of time deadlines) at any step of the article will nullify the grievance. Failure by the Office to meet any of the time deadlines of the article respecting responses will permit the grievant or the Union to move to the next level of grievance or appeal.
- H. The parties may not withhold evidence during the resolution of a grievance. Newly discovered evidence may be introduced at any step of the proceeding prior to arbitration.
- I. Unless agreed to by the parties, new issues may not be raised by either party unless they have been raised at Step 1 of the grievance procedure.
- J. If the Office raises an issue of grievability or arbitrability, the grievance will be amended to include a resolution of this issue in the processing of the grievance.
- K. No grievances resolved below the level of Associate Chief Counsel will be precedential. Grievances resolved by the Associate Chief Counsel or above will be precedential unless the parties agree otherwise.

Article 34: Institutional Grievance Procedure

Section 1 Purpose

The purpose of this article is to establish an orderly and uniform procedure for the processing and disposition of institutional grievances stemming from application of this Agreement.

Section 2 Definitions and General Provisions

- A. "Institutional Grievance (Union)" means any complaint by the Union concerning the effect or interpretation, or a claim of breach, of this Agreement relating to the rights and benefits that accrue to the Union as the exclusive representative of bargaining unit employees. Grievances on behalf of employees, or that relate to the employment of employees, or that concern any claimed violation, misinterpretation, or misapplication of any law, rule or regulation affecting conditions of employment of employees are not institutional grievances within the meaning of this procedure.
- B. "Institutional Grievance (Office)" means any complaint by the Office alleging a breach of this Agreement by the Union, its officers or agents.
- C. Union Grievances must be in writing, signed by the Chief Steward, or designee, and filed with the Director, Office of Human Resources within twenty-one (21) days of the incident that gives rise to the grievance, or within twenty-one (21) days from the time the Union learned, or should have learned, of the matter out of which the grievance arose; Office grievances must be signed by the Director, Office of Human Resources, or designee, and be filed with the Chief Steward within the same time limits.
- D. Grievances must: (1) cite the Agreement provision alleged to have been violated; (2) describe the violation with sufficient specificity to advise the other party of the nature of the harm; and (3) state the remedy sought.
- E. The time limits specified for each step of this procedure will be computed from the day after the receipt of a grievance or an appeal by the other party and from the day after the receipt of a response by the grieving party.
- F. Time limits may be extended, and any step of this procedure may be waived by written agreement of the parties.
- G. Whenever a grievance is processed through a step where, for any reason, no meeting is held, the responding party will issue its response for such step within ten (10) days of the submission of the grievance to that step.
- H. Failure by the grieving party to comply with the provisions of this procedure will have the effect of nullifying the grievance for lack of prosecution. Failure by the responding party to comply with the provisions of this procedure will have the effect of raising the grievance to the next higher step.

Section 3 Procedure

(First Step)

- A. Within seven (7) days of the filing of the grievance, the Director, Office of Human Resources, or designee (and any other management representative deemed necessary to the Office) will meet with the Chief Steward, or designee (and any other Union representative deemed necessary), to discuss the grievance.
- B. Within ten (10) days of the meeting, the responding party will issue a written First Step response to the grieving party.

- C. If the grieving party is not satisfied with the First Step response, it may file an appeal with the next higher level of the responding party (Last Step) within seven (7) days of the receipt of the First Step response.

(Last Step)

- D. Within seven (7) days of the filing of the appeal, the Associate Chief Counsel (Finance and Management), or designee (and any other management representative deemed necessary to the Office), will meet with the Chapter President or designee (and any other Union representative deemed necessary) to discuss the grievance.
- E. Within ten (10) days of the meeting, the responding party will issue a written Last Step response to the grieving party.
- F. If the grieving party is not satisfied with the Last Step response, it may invoke arbitration pursuant to section 4 below.

Section 4 Arbitration

- A. Invocation of arbitration will be by certified mail, return receipt requested, or by hand delivery within twenty-one (21) days of receipt by the grieving party of the Last Step response.
- B. Arbitration of grievances filed under this procedure will be conducted in accordance with the applicable provisions of Article 35, Arbitration. Provisions of the above-mentioned article that conflict with this procedure are not considered applicable provisions for purpose of this procedure.

Article 35: Arbitration

Section 1

Matters not settled in the grievance procedure or that are otherwise appealable to arbitration will be arbitrated pursuant to the terms of this article.

Section 2

This arbitration procedure will be supported by a permanent panel of arbitrators.

Section 3

- A. The Office and the Union will mutually select a panel of permanent arbitrators to decide all arbitration cases. Four individuals with federal sector (including equal employment opportunity) arbitration experience will be selected. If the parties cannot reach agreement as to the composition of the panel, each party will nominate five arbitrators and then each party will strike three, thus leaving four arbitrators.
- B. Either party may strike an arbitrator upon giving thirty (30) days notice. In replacing arbitrators or otherwise filling vacancies, the parties will request three names from the Federal Mediation and Conciliation Service (FMCS) for each vacancy. Each party may

add two names to the list for each vacancy. They will then alternately strike names from each list until the requisite number of names remain to fill the vacancies. First strike will be determined by a flip of the coin.

- C. Upon notification of striking, no additional cases will be assigned to that arbitrator. If an arbitrator has been assigned a case when a party has stricken him or her, the arbitrator will retain full jurisdiction over that case to include conducting a hearing and rendering a decision.

Section 4

- A. Arbitration will be invoked in accordance with the time deadlines (generally twenty-one (21) days) specified elsewhere in this Agreement.
- B. When invoking arbitration, the Union will serve a copy of the invocation on the Director, Office of Human Resources.
- C. Pending grievances involving the same issues must be assigned to the same arbitrator. All grievances involving the issue of misranking on a "best qualified" list will be assigned to the same arbitrator.

Section 5

- A. The parties will each pay one half of the regular fees and expenses including travel expenses of the arbitrator hearing a case.
- B. Arbitration hearings will be held on the Office's premises, or at any site mutually agreed to by the parties.
- C. The grievant, the grievant's representative, and all bargaining unit employees who are called as witnesses will be excused from duty to the extent necessary to participate in the arbitration proceedings without loss of pay or charge to annual leave.
- D. The arbitrator will determine which of the witnesses called by a party may testify at the hearing, based upon a determination that such testimony is not irrelevant or unduly repetitious.
- E. Except in emergency situations, the arbitrator will not have the authority to keep the record open in order to hear testimony of additional witnesses. Each party has the responsibility and obligation to produce its witnesses on the day of the hearing. For purposes of this article, "emergency" has the same definition it has in 5 USC 7106.
- F. The arbitrator will have the authority to make all arbitrability and/or grievability determinations. The arbitrator will make grievability and/or arbitrability determinations before addressing the merits of the original grievance.
- G. If the Office declares a grievance nonarbitrable or nongrievable, the original grievance will be considered amended to include the issue of nongrievability.

- H. The arbitrator's decision will be final, binding, and precedential, and the arbitrator will possess the authority to make an aggrieved employee whole to the extent such remedy is not limited by law or this Agreement, including the authority to award back pay, reinstatement, retroactive promotion where appropriate, and to issue an order to expunge the record of all references to a disciplinary, adverse, or unacceptable performance action, if appropriate.
- I. Upon selection of the arbitrator in a particular case, the respective representatives for the parties will communicate with the arbitrator and each other in order to select a mutually agreeable date for the arbitration hearing. Such selection will be completed within fourteen (14) days of invocation. The parties will schedule the hearing to be conducted as soon as practicable, but no later than ninety (90) days after selection of the arbitrator. Scheduling of a hearing is not tantamount to a waiver of any rights. Once that date has been established, any party that unilaterally requests that an arbitration hearing be postponed, delayed, and/or cancelled for whatever reason, which results in any fees being charged by the arbitrator and/or court reporter, will pay any and all fees.
- J. In any grievance where the parties mutually agree to postpone, delay, and/or cancel an arbitration hearing, the parties will equally share the cost of any fees being charged by the arbitrator and/or court reporter. Where one party has no objection to the request of the other party for postponement, delay, or cancellation of the arbitration hearing, it will not absolve the requesting party from the paying of all the fees being charged.
- K. In any grievance where the parties settle the matter before an arbitration hearing and there are fees being charged due to the cancellation of the hearing, both parties will equally share the cost of any fees being charged.
- L. The strict rules of evidence are not applicable and the hearing will be informal.
- M. The parties have the right to present and cross examine witnesses, issue opening and closing statements, and submit posthearing briefs.
- N. The arbitrator may exclude testimony or evidence that is determined to be irrelevant or unduly repetitious.
- O. Testimony will be under oath or affirmation.
- P. The Office and the Union agree that the jurisdiction and authority of the chosen arbitrator and opinions expressed will be confined exclusively to the interpretation of the express provision or provisions of this Agreement at issue between the parties. The arbitrator will have no authority to add to, subtract from, alter, amend, or modify any provision of this Agreement, or impose on either the Office or the Union any limitation or obligation not specifically provided for under the terms of this Agreement. The parties reserve the right to take exceptions to any award to the Federal Labor Relations Authority. Any award may not include the assessment of expenses against either party other than as agreed to in this Agreement.
- Q. The arbitrator will have the obligation of assuring that all necessary facts and considerations are brought before him or her by the representatives of the parties. This

may include drawing an appropriate inference when either party fails to present facts or witnesses that the arbitrator deems necessary and relevant. However, nothing in this article entitles either party to discovery.

- R. The Office will make bargaining unit employees available as witnesses when requested by the Union. If the Office determines it is not administratively practicable to comply with the Union's request, and the arbitrator determines the employee's testimony is relevant, then the hearing may be postponed. However, the Union may agree to submit an affidavit in place of the direct testimony of the employee.
- S. Bargaining history may not be used in an arbitration hearing unless the party wishing to use it has notified the other in writing at least thirty (30) days prior to the hearing of its intent to use such testimony and/or affidavits. For purposes of this Agreement, the term "bargaining history" means solely the discussions of the provisions of this Agreement between the Office and NTEU Chapter 251.
- T. Unless otherwise agreed, there will be a verbatim transcript of the hearing. A copy of the transcript will be provided to each party promptly after the conclusion of the hearing.
- U. Arbitrators will be paid their normal fees, as provided by law.

Section 6

The arbitrator will hold the hearing notwithstanding that one party refuses to attend the arbitration. The first issue to be addressed will be the question of whether the case is properly before the arbitrator. If the case is proper, the grievance will be heard on the merits. Copies of any transcripts, briefs, and decision will be served on the other party. The party going forward will notify the other party of its intent, listing the date and location of the hearing.

Section 7

In any case where an arbitrator modifies an award pursuant to a request for reconsideration by the Office of Personnel Management, the parties will share equally the additional fees of such reconsideration. In cases where the Office of Personnel Management does not finally prevail, the Office will assume full responsibility for the additional fees of the arbitrator.

Article 36: Attorney Fees

Section 1

Reasonable attorney fees will be provided to employees (the Union) who suffer unwarranted and unjust personnel actions if the employee (the Union) is the prevailing party and the arbitrator determines the payment of attorney fees is warranted in the interest of justice, including any case in which a prohibited personnel practice was engaged in by the Office or any case in which the Office's action was clearly without merit, and attorney fees are otherwise consistent with applicable law.

Section 2

Upon the issuance of an award, the arbitrator will retain jurisdiction to determine the entitlement to attorney fees, if any. Within twenty (20) days of receipt of an arbitrator's award, the Union may submit a request for attorney fees. Such a request will be accompanied by documentation, legal argument and citation sufficient to enable the arbitrator to decide. The request will be simultaneously served on the Office. Within twenty (20) days of receipt of the Union's request, the Office will submit its response. Such response will be accompanied by sufficient documentation, legal argument and citation. The Office's response will be simultaneously served on the Union. The arbitrator will decide whether to accept further rebuttal briefs.

Section 3

The arbitrator's award on the issue of attorney fees will be issued within thirty (30) days of the arbitrator's receipt of the Office's response. An award of attorney fees will contain a detailed explanation of why fees were granted as well as the hours and rates allowed.

Section 4

All charges of the arbitrator incurred in connection with the award of attorney fees will be shared equally by the parties.

Article 37: Union Rights

Section 1

The Union has the right and obligation to represent all employees in the unit; and has the right to present its views, either orally or in writing, to the Office.

Section 2

- A. The Union will be given reasonable prior notice of, and the opportunity to be represented at, formal discussions between the Office and employees concerning grievances, personnel policies and practices or other general conditions of employment in the unit, within the meaning of 5 USC 7114(a)(1).
- B. For purposes of this Agreement, formal discussions include the regular orientation sessions for new employees conducted by the Office of Finance and Management.
- C. Notice of the discussions described in section 2A, above, will be given by the Office to the Union as soon as practicable. For the orientation sessions described in section 2B, above, notice will be given at least three (3) work days before the session. The notice may be given either to the Chief Steward or President of NTEU Chapter 251.
- D. For purposes of this Agreement, formal discussions do not include interviews of bargaining unit employees by the Office, or any of its representatives, in preparation for or in anticipation of proceedings before a third party when:
 - 1. the interviewed employee is not the grievant, is informed as to the purpose of the interview, assured that no reprisal will take place for refusal to be interviewed, and the interviewed employee participates voluntarily;

2. the questioning occurs in a context that is not coercive in nature; and
3. the questions do not exceed the scope of the legitimate purpose of the inquiry or otherwise interfere with the interviewed employee's statutory rights.

The Office will notify the Union when it has interviewed an employee pursuant to this section.

- E. For purposes of this Agreement, formal discussions do not include formal training sessions for unit employees.
- F. In any formal meeting held pursuant to this section, the Union representative will be identified. The representative may ask relevant questions, and may make a statement of the Union's position respecting the subject matter of the meeting. Nothing contained in this section will abrogate the Office's right to determine the subject matter and appropriate length of any meeting.
- G. At employee orientation sessions, the Union will be provided a twenty (20) minute period to exercise the rights described in this section. The Union will be provided with the names, positions, titles and grades of all bargaining unit employees who will be at an orientation session at least two days in advance, whenever possible. On the day of the orientation the Office will contact the Union's representative at 9:00 a.m. in order to provide a mutually convenient time for the Union presentation.

Section 3

The Office will normally inform the Union within fifteen (15) days of receipt whether information requested under 5 USC 7114(b)(4) will be supplied. Where the Office has determined to supply such information, time limits for filing grievances or taking grievances to later steps will be suspended until the information is delivered. If the information request appeal is not concluded within six (6) months of the date of the Office's refusal to release the information, the Office, at its option, may reinstitute the time limits for the processing of the grievance.

Article 38: Office Rights

Section 1

- A. The Office retains the right:
 1. to determine the mission, budget, organization, number of employees, and internal security practices of the agency;
 2. to hire, assign, direct, layoff and retain employees, or to suspend, remove, reduce in grade or pay, or take other disciplinary action against employees;
 3. to assign work, to make determinations with respect to contracting out, and to determine the personnel by which operations will be conducted;

4. with respect to filling positions, to make selections for appointments from:
 - a) among properly ranked and certified candidates for promotion; or
 - b) any other appropriate source;
5. to take whatever actions may be necessary to carry out the mission during emergencies;
6. to determine the numbers, types, and grades of employees or positions assigned to any organizational subdivision, work project, or tour of duty; and
7. to determine the technology, methods, and means of performing work.

Section 2

The Office retains all other rights in accordance with applicable laws and regulations, except for those specific modifications contained in this Agreement.

Article 39: Stewards and Official Time

Section 1 Designation

- A. Unless otherwise expressly stated, wherever in this article the term "steward" is used, it will include chapter president, chief steward, steward-at-large, and any other individuals authorized by the Union in advance to act on its behalf.
- B. The Union may designate stewards to act on its behalf in accordance with the following:
 1. there will be no more than eleven (11) stewards (not including the Chapter President);
 2. there will be no more than five (5) stewards from any one division (or equivalent);
 3. there will be no more than two (2) stewards from any one work unit;
 4. individuals duly designated under this article will not be displaced due to a consolidation of their work units;
 5. no work unit will be represented by more than one steward;
 6. organizational segments, for representational purposes, must be separate, non-overlapping, and drawn so as not to divide employees of a work unit;
 7. the Union will provide the Office with a roster of the names of stewards appointed pursuant to the terms of this section, and any change in areas of representation will be effective no sooner than forty eight (48) hours after receipt

by the Office of written notice of such change unless to delay would deny employees representation. The roster will be posted on the Union portion of all official bulletin boards;

8. one (1) steward may be designated as a chief steward;
 9. one (1) steward may be designated as a steward-at-large who may represent employees in all organizational segments of the Office when there is a need for specific expertise (for example, EEO).
- C. Employees in the above-mentioned organizational segments will, when seeking assistance as provided for in this Agreement, receive such assistance from the steward designated or authorized to represent the segment.

Section 2 Official Time

- A. The Office fully recognizes that whatever reasonable time is spent in the conduct of Union/Office business is spent as much in the interest of the Office as that of the employees.
- B. Stewards will be provided official time, as determined by the Federal Labor Relations Authority (Authority), for participation for, or on behalf of, the Union in any phase of proceedings before the Authority during the time the steward would otherwise be in a duty status.
- C. Stewards will be granted official time for participation for, or on behalf of, the Union in the meetings with the Office (including time to travel to and from such meetings) described in subsection D, below, to the extent authorized by the Federal Service Labor Management Relations Statute. Except where otherwise specifically provided, for each of these meetings one (1) steward only is entitled to time.
- D. The meetings referred to in subsection C, above, are:
 1. meetings with the Office concerning personnel policies, practices or other general conditions of employment, or any other matter covered by 5 USC 7114(a)(2)(A);
 2. meetings to discuss or present unfair labor practice charges or unit clarification petitions;
 3. oral replies to notices of proposed disciplinary, adverse or unacceptable performance actions;
 4. meetings to present appeals in connection with statutory or regulatory appeal procedures in which the Union is designated as the representative, to the extent authorized by the Federal Service Labor Management Relations Statute.
 5. meetings for the purpose of presenting reconsideration replies in connection with the denial of within-grade increases;

6. examinations of employees in the unit by a representative of the Office in connection with an investigation if:
 - a) the employee reasonably believes that the examination may result in disciplinary action against the employee; and
 - b) the employee requests representation;
 7. tax audits of unit employees that are conditions of employment when the employees request representation;
 8. grievance meetings and arbitration hearings; and
 9. meetings of committees on which Union representatives are authorized membership pursuant to this Agreement.
- E. For other activities associated with the maintenance of an effective labor-management relationship as described in subsection F, below, to the extent authorized by the Federal Service Labor Management Relations Statute, stewards will be provided official time, hereinafter referred to as "bank time", in amounts determined in accordance with the provisions of subsection H, below.
- F. The activities referred to in subsection E, above, are those:
1. to confer with employees with respect to any matters for which remedial relief may be sought pursuant to the terms of this Agreement;
 2. to prepare grievances;
 3. to prepare witnesses;
 4. to review documents that are not available during non-duty hours;
 5. to prepare a reply to a notice of proposed disciplinary, adverse or unacceptable performance action;
 6. to prepare for arbitration;
 7. to prepare a reconsideration statement in connection with the denial of a within-grade increase;
 8. to meet with national staff representatives of the Union in connection with a grievance, arbitration or unfair labor practice charge;
 9. to participate in an Authority investigation or hearing preparation as a representative of the Union;
 10. to travel to and from meetings for which the steward receives bank time;

11. to prepare for negotiations;
 12. to prepare minutes of meetings respecting elements and standards described in section 5 of article 19, Performance Appraisal;
 13. to prepare for LMRC meetings;
 14. to participate in training designed primarily to further the interest of the Government by bettering the labor-management relationship;
 15. to prepare and maintain records and reports required of the Union by Federal agencies, including the IRS;
 16. to contact members of Congress and their staffs to discuss personnel matters affecting the Office and its employees; and
 17. to maintain office hours.
- G. Notwithstanding any other provision in this Agreement, the parties agree that any activities performed by stewards relating to the internal business of the Union (including the solicitation of membership, election of officials, and collection of dues) will be performed during the time the stewards are in nonduty status.
- H. Bank time referred to in subsection F, above, will be made available as follows:
1. upon the effective date of this Agreement, and in each succeeding year, the Union will be credited with eighteen hundred (1800) hours of bank time;
 2. the Union may carry any unused bank time to the next year.
- I. A grievant, appellant, or a witness (other than a steward) or an employee who is the subject of an examination in connection with an investigation will receive official time and reimbursement and/or per diem for travel to and from attendance at the following:
1. grievance meetings;
 2. arbitration hearings;
 3. oral reply meetings for a notice of proposed adverse, disciplinary or unacceptable performance action;
 4. an adverse action hearing, if the employee is still on the rolls;
 5. other statutory or regulatory appeal hearings, if the employee is still on the rolls;
 6. meetings for the purpose of presenting reconsideration replies in connection with the denial of a within-grade increase;

7. an examination by a representative of the Office in connection with an investigation which may lead to disciplinary action; and
 8. to present oral replies in connection with the termination of a probationer if such employee is still on the rolls.
- J. Employees will receive a reasonable amount of official time when being interviewed during regular duty hours by:
1. a steward who is using time pursuant to this article; and
 2. a national representative of the Union, in connection with a matter for which remedial relief may be sought pursuant to this Agreement.
- K. Employees will receive a reasonable amount of official time to prepare responses to actions proposed by the Office, when the Union is the designated representative of the employees.
- L. Stewards and employees wishing to use time under this article will check with their supervisors and will be released provided their work requirements or work schedules do not prohibit release. Stewards and affected employees will inform their supervisors as to where they will be, the approximate time they will be away from their work areas, and the activity for which they are entitled to time.
- M. Stewards who enter other work areas pursuant to this article will check in with the supervisors in those areas.
- N. When stewards or affected employees have completed use of time under this article, they will report to their supervisors and inform the supervisors of the amount of time used.

Section 3 Workload Conflicts

The parties recognize that the performance of representational duties by stewards means that stewards will have less time to perform regular work assignments. Stewards and their supervisors are accordingly encouraged to discuss regularly the stewards' workload to minimize the potential conflicts between regular work assignments and representational duties and to ensure fair performance appraisals and accomplishment of the work unit's production requirements. If the parties are unable to resolve a conflict that may arise, the steward may request the supervisor's reasons, in writing, for refusing to reassign the work.

Article 40: Union Access to Facilities and Services

Section 1

- A. Upon reasonable advance request by the Union to the Office of Human Resources, the Office will provide meeting space, as available, for meeting after scheduled working hours (8:30 AM to 5:00 PM). The Union will comply with all security and housekeeping rules in effect in the Office's work area at that time and place.

- B. Upon reasonable advance request by the Union to the Office of Human Resources, the Office will provide space for the placement of ballot boxes being used in conjunction with chapter officer elections governed by local chapter by-laws. The Union acknowledges that no responsibility for the safety or security of the ballot boxes is assumed by the Office.

Section 2

- A. Upon reasonable advance request by the Union to the Office's designee having jurisdiction over the requested meeting space, the Office will provide the Union meeting space, when available, for the following purposes:
1. preparing or discussing a grievance;
 2. preparing for meetings with the Office;
 3. conducting informal discussions to carry out the goals and objectives of the Federal Service Labor Management Relations Statute; or
 4. interviews of unit employees by a national representative of the Union in connection with a matter for which relief may be sought pursuant to this Agreement.
- B. The Union may use the Office's video equipment, for presentations in orientation sessions described in Article 37, Union Rights, when such equipment is reasonably available.

Section 3

The Office will distribute to each incoming employee within the unit an announcement card (furnished to the Office by the Union) printed as follows:

NATIONAL TREASURY EMPLOYEES UNION

Chapter 251

The employee's exclusive representative for all eligible employees in the National Office of the Office of Chief Counsel is Chapter 251 of the National Treasury Employees Union (commonly known as "NTEU"). So that Chapter 251 may provide maximum services to employees, NTEU invites you to furnish the following information on this self-addressed and/or pre-addressed postage-paid envelope:

Name _____
 Last First Middle Initial

Address _____
 Number Street City State & Zip

SSN _____ Home Phone _____

Division _____ Branch _____

NTEU Member Yes _____ No _____

Dues Paid By: Withholding _____ Cash _____

NTEU Insurance: Life ___ Accident ___ Income ___ Health ___

Name of Spouse: _____

Section 4

- A. The Office will provide the Union with one-third (1/3) of each official bulletin board located on the 4th and 5th floors of 1111 Constitution Avenue for its exclusive use under a heading entitled "NTEU Chapter 251." Equal sized bulletin boards will be placed on the 2nd, 3rd and 6th floors of 1111 Constitution Avenue adjacent to the office space occupied by the Office. Equal sized bulletin boards will also be placed at other Office space where at least ten (10) bargaining unit employees are situated. In office space with less than ten (10) bargaining unit employees, the Office will copy and distribute Union material to all affected employees.
- B. In general, the Union may distribute material on the Office's premises to an employee before and after scheduled working hours, or in the nonwork areas during scheduled working hours, provided that both the employee distributing and the employee receiving such material are on their own time. Notwithstanding the foregoing, however, the existence of alternative work schedules (AWS) in the Office has no effect on the hours available to distribute such material, providing that the employees doing the distribution are on their own time. In addition, distribution is permitted between 12:00 PM to 1:00 PM, providing that the employees doing the distribution are on their own time. Nonwork areas are: the cafeteria or any other commercial enterprise located on the Office's premises (with approval of the lessor or operating agency), space set aside as snack bars or break areas, and rest rooms.
- C. Material that may be distributed in the Office's work areas, or posted on official bulletin boards, includes data on Union services, such as various insurance programs, but does not include material that libels or slanders any individuals, other labor organizations, government agencies, or activities of the Federal Government. In addition, no material that reflects on the integrity or motives of any individuals, other labor organizations, government agencies, or activities of the Federal Government, may be posted on official bulletin boards.
- D. Material for posting on official bulletin boards is subject to prior approval by the Office of Human Resources. The Office agrees to review and post non-objectionable material within two (2) work days.

Section 5

- A. The Office will provide a sufficient number of copies of this Agreement to distribute to each member of the unit and new employees entering the unit.
- B. The Office will provide the Union with one hundred (100) copies of this Agreement.
- C. The Agreement will be printed on 8.5" x 11" paper and be bound.

Section 6

The Office will list the name and office telephone number of each representative designated by the Union in the Office's telephone directory, along with the Union office telephone number.

Section 7

- A. The Office will, each September, December, February, and May, provide the Union, for its internal use only, a list that contains the names, grades, position titles, division (or equivalent), and branch for all bargaining unit employees in the Office. Upon request, but no more than once a year, the Office will provide the Union with a list of all employees in the Office.
- B. The Office will, each September, December, February and May provide the Union with a list of employees who have submitted SF-1188's.
- C. The Office will furnish, each pay period, a list including the names, grades, position titles, branch, and division (or equivalent) of all new employees in the unit and of all new employees who are separated from the unit.

Section 8

- A. The Union will have access to the paper or microfiche editions of the Treasury Personnel Manual, the Internal Revenue Manual (IRM) (subject to B, below), the Chief Counsel Directives Manual (CCDM) (subject to B, below), the Federal Personnel Manual, and LEXIS (not to exceed sixty (60) hours per year) when such access is necessary to investigate and/or process grievances or potential grievances or to prepare for or conduct negotiations.
- B. Upon specific Union request to the Office of Human Resources, access to portions of the Law Enforcement Manual or Litigation Guidelines Memorandums will be granted if the Office determines (in accordance with the standard set forth in 5 USC 7114(b)(4)) that such portions are relevant and necessary to investigate and/or process grievances or potential grievances or to prepare for or conduct negotiations. The Union will comply with all security rules governing such material.

Section 9

Stewards and employees will have reasonable access to Government telephones in connection with matters for which relief may be sought pursuant to this Agreement.

Section 10

The Union will be provided with enclosed, lockable office space that is between two hundred (200) and two hundred fifty (250) square feet, and that is located at 1111 Constitution Avenue, two (2) desks and chairs, a telephone, and one (1) 4-5 drawer lockable file cabinet for its exclusive use for union-related business.

Section 11

The Union will be provided with one personal computer, word processing software and a compatible printer.

Section 12

The Union will have reasonable access to the Office's facsimile equipment to send and receive communications pertaining to matters for which relief may be sought pursuant to this Agreement.

Section 13

The Union has the right to conduct two (2) information sessions of one hour each to explain the provisions of this Agreement. Employees may attend one of the two sessions on duty time, subject to workload demands. The scheduling of the sessions will be by mutual agreement subject to being held within sixty (60) days of the effective date of the Agreement.

Article 41: Dues Withholding

Section 1 General

- A. This article is for the purpose of permitting eligible employees who are members of the Union to pay dues through the authorization of voluntary allotments from their compensation.
- B. This article covers all eligible employees:
 - 1. who are members in good standing of the Union;
 - 2. who have voluntarily completed Standard Form 1187, Request and Authorization for Voluntary Allotment of Compensation for Payment of Employee Organization Dues; and
 - 3. who receive compensation sufficient to cover the total amount of the allotment.

Section 2 Responsibilities

- A. The Union is responsible for:
 - 1. educating its members on the voluntary dues allotment system, including the conditions under which allotments may be revoked, and the members' obligation

to provide timely notice to the Office of Finance and Management of overpayments or underpayments related to the dues allotments; and

2. prompt compliance with the administrative procedures set out in the Dues Withholding Implementation Guide.

B. The Office is responsible for:

1. withholding dues on a biweekly basis; and
2. processing voluntary allotments of dues in accordance with the administrative procedures set out in the Dues Withholding Implementation Guide.

Section 3 Changes in Deductions

- A. The amount of the dues to be deducted as allotments for compensation may not be changed more frequently than once each twelve (12) months; and
- B. The Union will pay no fee for these services.

Section 4 Overpayment to the Union

- A. The Office will notify the Administrative Controller of the Union, in writing, of overpayments in remittance checks. The notification will advise the Union that debts due to the Government are subject to interest, to the extent required by law.
- B. Within fifteen (15) days of receipt of this notice, the Union will notify the Office of Finance and Management of any dispute regarding the alleged overpayment. Absent any such dispute, the Union will promptly refund the amount of overpayment. Failure of the Union to notify the Office of Finance and Management within fifteen (15) days of a dispute results in a waiver of any rights the Union may have regarding the overpayment, absent just cause.

Section 5 Overpayment to Employees

- A. The total error in the amount of dues withheld from individual employees will be adjusted as soon as practicable after the Office has received written notification from the Union or employee of an error.
- B. When the error is an overpayment to the employee, the Office will provide the employee with a written explanation.

Section 6 Requests for Waiver

- A. A request for a waiver of overpayment must be submitted to the Office of Finance and Management within the fifteen (15) day period outlined in 4B, above, to be considered timely.

- B. A timely request for a waiver of overpayment will be considered and granted consistent with the provisions of 4 CFR Part 91, Standards for Waiver.
- C. If a timely request for a waiver is submitted, the Office will, consistent with law and regulation, suspend collection of the amount in question pending final decision of the request by the Office.

Section 7 Termination of Dues Withholding

- A. Employees who leave the unit temporarily and consequently have their dues withholding terminated, will have the withholding automatically continued once they return to the unit.
- B. The chapter will be provided a listing, each pay period, of all employees whose bargaining unit status has changed that pay period.
- C. When a bargaining unit employee is placed in a nonbargaining unit position, the employee will be supplied with the following form:

"Termination of Dues Withholding

Regulations governing dues withholding to a labor organization require that dues withholding be automatically cancelled whenever an employee is placed in a nonbargaining unit position. You were recently subject to a detail, reassignment or promotion which will automatically terminate your dues withholding. The final dues withholding will be made for the pay period in which the action is effective.

If you have any questions regarding the termination of your dues withholding, you may wish to contact your chapter office. The Civil Service Reform Act of 1978 permits you to continue your membership."

- D. Allotments will be discontinued when required by OPM rules and regulations.

Section 8 Back Pay Awards

- A. The Office will deduct union dues from an employee's back pay award when all of the following conditions are met:
 1. the employee has a voluntary allotment for deduction of union dues in effect at the time of the action giving rise to the back pay award; and
 2. the employee provides to the Office a written statement authorizing the deduction of union dues from the back pay award.

Article 42: Equal Employment Opportunity Advisory Committee

Section 1

The Office and the Union affirm a commitment to the principles of Equal Employment Opportunity (EEO), and, to that end, will support a positive program which has as its objective the realization of that commitment.

Section 2

- A. The parties will establish and maintain an Equal Employment Opportunity (EEO) advisory committee to be composed of six (6) members who are employees of the Office.
- B. If the Office establishes other permanent EEO advisory committees, and such committees are to include bargaining unit employees, the Union will have the right to appoint one-half the membership of the committee(s). Notwithstanding the above, the Office will continue to designate individual employees or groups of employees to perform functions such as the planning and conduct of the Federal Women's Program (FWP), Black Heritage and Native American observances.
- C. The parties will strive to select a majority of the committee's members from minorities as defined by Executive Order 11478.
- D. Half of the committee will be selected by the Union and half will be selected by the Office.
- E. The tenure of office of members of the committee will be two (2) years. Such two year terms will be calculated from the date of each member's appointment, and will not be affected by the renegotiation of this Agreement. Members may be reappointed to serve additional terms.
- F. During the first year of the committee's life, the Office will select the chairperson from among its members and the Union will select the vice chairperson. During the second year of the committee's life, the Union will select the chairperson and the Office will select the vice chairperson. The parties will rotate the selection of chairperson and vice chairperson in subsequent years.
- G. The EEO advisory committee established under this section is to be only advisory and consultative in nature. Specifically, it exists to serve the EEO interests of both the Office and the total work force by functioning as a continuing link of communication on matters of an EEO nature.
- H. Operations and functions of the EEO advisory committee typically should consist of:
 - 1. identifying and bringing to the attention of management any trends, problems, issues, or circumstances of an EEO nature;
 - 2. focusing the attention of the Office to specific personnel management practices or problems of an EEO nature that are producing or could produce dissension and dissatisfaction among employees (for example, merit promotion procedures, selection for training, distribution of awards);

3. advising the Office of those actions of an EEO nature that need to be explored or undertaken to prevent, alleviate or terminate any practices that tend to foster or promote dissatisfaction among the work force;
4. promoting and communicating the efforts of the Office to achieve and operate a realistic ongoing EEO program;
5. acting as a forum for an exchange of ideas and action proposals on sensitive issues, matters or concerns of an EEO nature; and
6. assisting the Office by encouraging the support and cooperation of the total work force in the promotion of the overall EEO program.

I. Limitations on the EEO advisory committee are:

1. it is not to be used as a medium or means to express, present or press employee demands upon the Office;
2. it is not to be used as a channel for receiving, reviewing, or considering individual EEO complaints;
3. members are not to engage in the conduct of investigations or the processing of formal or informal EEO complaints; and
4. it is not to engage in or otherwise assume the role reserved to the Union nor serve as a forum for discussion of employee organization or labor union matters.

Section 3

- A. The number of Office EEO counselors will be determined after consultation with the EEO Advisory Committee.
- B. The Office may select EEO counselors from a list of nominees who have been selected by a majority vote of the EEO Advisory Committee. The Committee will nominate twice as many persons for the counselor positions to be filled than is necessary. Counselors may not be Union stewards, Union officers, supervisors or management officials.
- C. The Office will post the counselors' names, phone numbers, and office locations on all official bulletin boards.
- D. The Office will furnish the Union with twenty (20) copies of the Office's discrimination complaints procedure.

Section 4

The Office will provide the EEO Advisory Committee with copies of all EEO affirmative action plans that apply to employees covered by this Agreement.

Section 5

- A. To the extent of its authority, the Office will continue participation in the National Office Selective Placement Program Committee. One employee designated by the Union will serve on the committee as the representative of the Office.
- B. Should the Office be unable to continue its participation in the IRS National Office Selective Placement Program Committee, the parties will establish a handicap advisory committee within the Office.

Article 43: Labor-Management Relations Committee

Section 1

The Union and the Office, as evidenced in the Preamble to this Agreement, recognize that the participation of employees in the formulation and implementation of personnel policies and practices affects their well being and the efficient administration of the Government. The parties further recognize that the entrance into a formal agreement with each other is but one act of joint participation, and that the success of a labor-management relationship is further assured if a forum is available and used to communicate with each other. The parties therefore have established a Labor-Management Relations Committees (LMRC) for the purpose of exchanging information and the discussion of matters of concern or interest to each of them, in the broad area of personnel policy or practice.

Section 2

The LMRC will meet bimonthly. The Union will be represented by four (4) representatives at these meetings. The Office recognizes that the Union may at times find it necessary to increase the number of its representatives in order to make expertise available to itself. In such cases, the Union will provide reasonable advance notice of its need to do so. Such expansion will be subject to prior approval by the Office. National Union staff personnel may attend.

Section 3

The parties will exchange agenda items and, when circumstances permit, the names of National Union staff personnel, if applicable, seven (7) days before each scheduled LMRC meeting. Matters not on the agenda may be discussed by mutual consent. If neither party submits an agenda, the meeting will be cancelled.

Section 4

The Office will pay any necessary travel expenses for employees who attend LMRC meetings.

Section 5

LMRC meetings are held to discuss general personnel practices, policies, and working conditions, including those that might give rise to specific grievances, complaints, or appeals, so that potential problems might be identified for possible preventive action.

Article 44: Day Care

Section 1

- A. The Office will ensure that employees will have equal access, in accordance with established criteria, to any day care facility established for the benefit of IRS employees.
- B. If the Office is unable to provide such access, this article may be reopened by the Union at any time for the purpose of negotiating the establishment of a day care facility for Office employees.

Section 2

- A. The Union will designate an individual to serve on any daycare committee(s) established by the Office and/or IRS.
- B. If no IRS committee is established or if the Office is denied access to any IRS committee, the Office will establish a day care committee. The parties agree to negotiate over the establishment of any committee.

Article 45: Mid-Term Bargaining

Section 1

This article establishes procedures for mid-term bargaining between the parties.

Section 2

- A. Consistent with the rights and duties of the parties under the Federal Service Labor-Management Relations Statute, the Office will notify the Union, in writing, and afford the Union an opportunity to bargain. The Office will not implement any proposed change before completion of bargaining, including impasse resolution procedures, except as pursuant to law.
- B. Such notice will be issued as soon as practicable before the proposed implementation date and will include:
 - 1. a description of the proposed change;
 - 2. a statement of the general impact of this change on the bargaining unit; and
 - 3. a brief explanation of the reasons for the change.
- C. Within seven (7) days of receipt of such notice the Union will:
 - 1. request to negotiate, in writing; and/or
 - 2. request a briefing, in writing.

- D. Within fourteen (14) days of submission of a request to negotiate, or the date of any requested briefing, the Union will submit its proposals, in the event of a briefing, neither party is required to be represented by individuals authorized to enter into an agreement and negotiations will not be conducted at that time.
- E. Negotiations will be scheduled to begin not later than seven (7) days from the receipt by the Office of the Union's proposals.
- F. Negotiation sessions will be scheduled for such times and places as are mutually convenient, taking into consideration the nature and proposed implementation date of the change.
- G. In the event of impasse, either party may request the services of the Federal Mediation and Conciliation Service (FMCS). Such request must be made within five (5) days of the date the requesting party has notified the other party that an impasse has occurred. Unless otherwise determined by the mediator, mediation will not exceed two (2) days.
- H. Any impasse not resolved through FMCS may be submitted by either party to the Federal Service Impasses Panel for consideration of the matter under its regulations. Such submission must be made within ten (10) days of completion of mediation.

Section 3

The Union's bargaining team may include up to four (4) members, each of whom will be on official time, provided however, that if the Office has more than four (4) members on its team, the Union may have an equal number, each of whom will be on official time.

Section 4

- A. Unless otherwise agreed, agreements reached will be reduced to writing and executed by both parties.
- B. Such agreements will set forth an "effective date" and a "termination date", which termination date will not be later than the termination date of this Agreement.
- C. Agreements negotiated pursuant to this article will be subject to agency head approval pursuant to 5 USC 7114(c). In the event of a disapproval, the Union will have the option of renegotiating the disapproved agreement. Such option must be exercised by the Union by notice to the Office within twenty-one (21) days of notice of disapproval.

Section 5

- A. The procedures described above may be modified by agreement of the parties, on a case-by-case basis.
- B. Copies of agreements executed pursuant to this article will be distributed by the Office to affected employees.

Section 6

In accordance with appropriate law and during the life of this Agreement, the Union may initiate negotiations over no more than three (3) new issues per year (the Union may carryover any unused allotment from year to year); however, no proposals may be made for the following subjects:

- (a) subjects that were raised in connection with the negotiations of this Agreement and where the Union clearly and unmistakably waived its right to bargain either by express agreement or as reflected in bargaining history;
- (b) subjects which relate to existing working conditions that were negotiated at the time of their establishment within 18 months of the effective date of this Agreement or during the term of this Agreement;
- (c) subjects which relate to existing working conditions on which the Union was provided an opportunity to bargain and elected not to negotiate within 18 months of the effective date of this Agreement or during the term of this Agreement.

Negotiations, held pursuant to the express terms of this Agreement or negotiations which occur as a result of new programs which were created by statute or executive order subsequent to the effective date of this agreement, do not count towards the limitation on Union initiated issues described above.

Article 46: Miscellaneous Provisions

Section 1 Solicitation of Contributions

- A. Participation in the Combined Federal Campaign, blood donor drives, bond campaigns, and other worthy drives will be on a completely voluntary basis. This does not preclude general publicity of the programs by the Office.
- B. Immediate supervisors may not collect pledges or contributions from individual employees under their supervision.

Section 2 Death Benefits

The Office will notify a deceased employee's designated next of kin of any benefits to which the next of kin may be entitled, and assist the next of kin in filing claims for unpaid compensation, including lump sum leave payments and any retirement insurance or social security benefits, and, when necessary, provide information for the preparation of the Federal income tax return by the next of kin.

Section 3 Employee and Office Debts

- A. Collection of employee debts arising out of overpayments of pay, benefits or reimbursements will be in accordance with the debt collection procedures set forth in 31 CFR Part 5, provided that where, through administrative error, an employee receives an amount that would normally go unnoticed or undetected, such employee will upon request be permitted to repay the excess over the number of pay periods equal to the total pay periods over which the payments were made and, provided further, that these repayments will be made in amounts of at least \$10.00 per pay period unless a lesser amount constitutes full payment.
- B. If an employee terminates employment with the Office before liquidation of any indebtedness described in A, above, the Office retains the right to satisfy any outstanding balance from any funds due and owing the employee.
- C. When, through administrative error, the employee is denied benefits or pay to which otherwise entitled, restoration of said benefits or pay will be made in accordance with higher regulations and as expeditiously as practicable.
- D. When an employee receives an overpayment of pay and allowances, the Office will waive the obligation to repay such overpayment pursuant to the conditions found in 4 CFR Parts 90 - 92.
- E. If a requested waiver of overpayment is denied, the employee will be notified of the reasons for that denial in writing.

Section 4 Salary Checks

- A. When an employee's regular salary check is not issued, the employee will, when it is practical to do so, be provided with an emergency salary check within seventy-two (72) hours of providing the Office with notification on the proper form for that purpose.
- B. When an employee's regular salary check was issued but it was lost, stolen, mutilated or not received, the employee will, when it is practical to do so, be provided with a recertified salary check within five (5) to seven (7) work days of providing the Office with notification on the proper form for that purpose.
- C. When employees apply for or receive emergency or recertified salary checks, they will be responsible for promptly notifying the Office if their regular salary checks are subsequently received, and for making adjustments to the Office.
- D. Where an employee fails to receive a regular salary check or receives a check that is erroneously reduced, and the employee cannot wait for an emergency salary check or recertified salary check to be issued through normal procedures, the employee will receive an emergency salary payment in cash from the Imprest Fund, subject to their limitations. To the extent practicable, the amount will be equal to the net amount due the employee.

- E. The Office will provide employees with all paycheck distribution options that are in effect pursuant to IRS Manual Supplement 02G-69, dated September 21, 1987, for as long as the options described therein are available to IRS employees.

Section 5 Health Benefits Contributions

- A. Contributions to the Federal Employees Health Benefits Program (FEHB), by employees in nonpay status, pursuant to 5 CFR Part 890, will be made consistent with the following:
1. employees may, at their option, choose to -
 - a) make direct payments for FEHB to the Office while in nonpay status; or
 - b) have payments deducted from their paychecks, upon return to employment, as provided in 5, below;
 2. at least twenty-one (21) days in advance of being placed in a nonpay status, or as soon as practicable if less than twenty-one (21) days notice is provided by the employee, the Office will give employees written notice of their options as listed in 1, above; such written notice will provide employees with all necessary information, for example, where to make direct payments;
 3. if an employee chooses to make direct payments while in nonpay status, such payments may be made in any amount of five dollars (\$5.00) or more, provided that such payments do not exceed the amount owed;
 4. if an employee has not made direct payments of all premiums due while in a nonpay status, such premiums will be deducted from the employee's paychecks; such deductions will be made in installments equal to one and one half (1 1/2) times the biweekly premiums under which the debt accrued, not to exceed fifteen (15) percent of disposable pay;
 5. the deductions discussed in 4, above, will begin in the second contiguous pay period following the employee's return to pay status;
 6. an employee may repay premiums accrued, through paycheck deductions, in lesser amounts than those identified in 4, above, if it is reasonably determined that to do otherwise would, considering the employee's personal circumstances, cause a financial hardship; and
 7. notwithstanding any of the foregoing, the rights described above will be modified to the extent that they are modified for IRS employees.

Section 6 Unlawful Concerted Activity

The Union will not encourage or initiate any unlawful concerted activity on the part of an employee or group of employees that would harm or adversely affect the operation and/or mission of the Office, nor will it condone any such activity by failing to take affirmative action to prevent or stop it.

Section 7 Contracting Out

- A. Within seven (7) days of the effective date of this Agreement, the Office will provide the Union with a complete schedule of all A-76 reviews. Any changes or additions to this schedule will be provided to the Union within seven (7) days of said change or addition.
- B. Sixty (60) days before the Office's review, the Office will notify potentially adversely affected employees and the Union of the impending review at a meeting. Such meetings will be scheduled so as to accommodate the work schedules of such employees. At least three (3) days before the meeting, such employees will be given a copy of OMB Circular A-76.
- C.
 - 1. The Office agrees to solicit recommendations from potentially adversely affected employees and the Union as to the most efficient and effective organization. To this end, the Union may designate two (2) employees for every eleven (11) (or major fraction thereof) potentially adversely affected employees to constitute a committee to develop these recommendations. Such employees will receive a reasonable amount of official time for the committee work. Additionally, the Union may designate the steward-at-large to work with the committee.
 - 2. The committee's recommendations will be submitted to the Office no later than sixty (60) days after the date of the meeting referenced in subsection B, above.
 - 3. The Office will review the recommendations and advise the committee and the Union of the results of its review.
 - 4. To assist the committee, the Office will furnish the Union, upon request, copies of the current staffing pattern of the organizational unit under A-76 review, the charter that sets forth the task of the organizational unit under A-76 review, and the draft statement of work.
- D. The Office will serve the Union with copies of all invitations for bids or requests for proposals at the time they are released by the contracting officer to potential offerors.
- E. The Office will notify the Union and potentially adversely affected employees, at a meeting, of the determination that the cost comparison will result in the award of a contract. Such meeting will be held within seven (7) days of that determination.
- F. Within fourteen (14) days after the determination that a cost comparison will result in an award to a contractor, the Office will provide the Union with the cost comparison form, the name of the successful bidder, and a summary description of the most efficient organization.
- G. Unless contrary to law or regulation, the Office will include, in its invitation for bids, or requests for proposals, the following requirements:

1. that employees who are identified as adversely affected by the decision to contract will receive the right of first refusal by the contractor, for employment openings for ninety (90) days after the beginning of contract performance;
 2. that no later than seven (7) days after the contract award, the contractor will furnish the contracting officer with the following:
 - a) a list of employment openings;
 - b) sufficient job application forms for adversely affected federal employees;
 3. that no later than fourteen (14) days after contract award, the contracting officer will furnish the contractor a current list of adversely affected federal employees exercising the right of first refusal, along with their completed job application forms;
 4. that by the contract start date, the contractor will provide the contracting officer with the following:
 - a) the names of adversely affected federal employees offered employment openings;
 - b) the date the offer was made;
 - c) a brief description of the position;
 - d) the date of acceptance of the offer and the effective date of the employment;
 - e) the date of rejection of the offer, if applicable; the salary and benefits contained in the rejected offer;
 - f) the names of any adversely affected federal employees who applied but were not offered employment and the reason(s) for withholding an offer; and
 5. that for a period of ninety (90) days after the contract start date, the contracting officer will periodically provide the contractor with an updated listing of adversely affected federal employees, reflecting employees recently released from their competitive level or separated as a result of the contract.
- H. An adversely affected employee's right to first refusal to jobs with the contractor will not be abrogated by a reassignment.
- I. The Office will provide the Union, within seven (7) days of its receipt, information regarding the right of first refusal required to be exchanged under OMB Circular A-76 between the contractor and the contracting officer.

- J. The Office will notify, in writing, adversely affected employees of their rights of first refusal within three (3) days after the award of a contract.
- K. Potentially adversely affected employees may register for both the Priority Placement Program under Article 19 of this Agreement or the Department of the Treasury's Priority Placement Program, as appropriate.
- L. The Office will provide adversely affected employees advice and assistance in applying for job placement programs including contractor jobs pursuant to the right of first refusal, and registration in Government-wide placement programs, such as the Displaced Employee Program (DEP), and Interagency Placement Assistant Program (IPAP). Such employees will receive reasonable administrative time to complete applications and/or registration forms for job placement, for seeking the advice and assistance from the Office, and for considering and applying for jobs with any or all of the above sources. If funds are available, the Office will provide such employees with seminars or other assistance on resume writing and job interviewing techniques.
- M. The Office will ask the Department of Labor to establish a program or system, whereby adversely affected employees are timely made aware of private sector job opportunities.

Section 8

The Office will offer and conduct reorientation sessions for employees twice a year. Such sessions will provide employees with information on standards of conduct, retirement benefits and options, FEGLI benefits and options, and other benefit programs offered by the Federal government to its employees. The Union will have the right to participate in these discussions on the same basis it participates in orientation sessions described in Article 37.

Section 9

In the event that there is a vacancy or change in office desk/space location, the bargaining unit employees in the lowest identifiable unit where the vacancy occurs shall determine among themselves what the seating arrangements shall be, subject to work related considerations. To the extent the bargaining unit employees cannot reach a decision as to the seating arrangements, the issue will be resolved by the Office and Union.

Article 47: Effective Date and Duration

This agreement will become effective within 31 days of the parties' signatures and will remain in full force and effect for three (3) years. Thereafter, it will remain in effect for yearly periods unless either party serves the other party with written notice, at least one hundred-eighty (180) days before the expiration date, of its desire to modify or terminate this Agreement.

Executed this _____ day of _____, 1992

For the Office:

For the Union:

Signatures to be added:

Appendix 6-1

Outside Employment

Section 1

The Office will approve or disapprove an employee's written request to engage in outside employment as soon as possible but ordinarily not later than fourteen (14) days from receipt of the employee's fully completed request.

Section 2

- A. In making this decision, the Office will utilize solely the standards set forth in the IRS Rules of Conduct (Document 7098), rules 220-229.2, as amended from time to time.
- B. In the application and interpretation of the outside employment provisions of the IRS Rules of Conduct, which will be based on the individual facts and circumstances involved, employees may engage in outside employment, with the exception of those activities listed under Part 224 (Prohibited Activities), so long as they comply with any applicable procedural rule regarding requesting approval of the outside employment and such outside employment will not:
 - 1. result in a conflict of interest or the appearance of a conflict of interest with official duties and responsibilities; or
 - 2. bring discredit upon or lower public confidence in the Office; or
 - 3. interfere with the efficient performance or duties or availability for duty.

Section 3

The Office will include a statement of its reasons for disapproving any such request. Employee grievances concerning the Office's disapproval must be filed within fourteen (14) days of receipt by the employee directly at the last step of the employee grievance procedures, all other intervening steps having been waived. Any such grievance which is not resolved within the time limits set forth for the last step may be appealed to arbitration in accordance with applicable provisions of this Agreement.

Section 4

- A. An attorney who has been granted approval for the outside practice of law will be subject to an annual reporting requirement, the purpose of which is to aid in the prevention of conflicts between such outside practice and the tax enforcement mission of the Office, and to determine whether the nature of such outside practice has changed since the time initial approval was granted.
- B. Any revocation of approval resulting from information contained in the annual report will be subject to the provisions of Section 3, above, relating to initial disapprovals.

Appendix 4-1

STATEMENT OF BASIC CHIEF COUNSEL EMPLOYEE RIGHTS

The National Treasury Employees Union (NTEU), Chapter 251, and the Office of Chief Counsel, Internal Revenue Service, recognize that the right of employees to participate through NTEU in decisions that affect them safeguards the public interest and contributes to the effective conduct of public business, and agree that all Chief Counsel employees are entitled to the following:

- To be treated with dignity, courtesy and tact
- To work in a safe and healthy working environment
- To work in an environment free of any form of prohibited discrimination
- To be encouraged and assisted in pursuing a course of self-development
- To receive an explanation of job expectations
- To expect appropriate assistance in the performance of their job duties
- To a performance awards program which is fair and objective and based on employee achievement
- To use annual, sick, administrative and parental leave as provided for in the contract
- To be free to seek redress of grievances through applicable grievance and appeal procedures