Preamble

WHEREAS the Internal Revenue Service (Employer) 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 which affect them safeguards the public interest, contributes to the effective conduct of public business, and facilitates and encourages the amicable settlements of disputes between employees and their employers involving conditions of employment; and

WHEREAS the Employer and the Union recognize that the public interest demands the highest standards of employee performance 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 Employer and the Union recognize that a mutual commitment to cooperation promotes both the efficiency of the Employer's operations and the well-being of its employees; and

WHEREAS the Employer 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 Employer and the Union hereby further agree as follows:

Article 1
Coverage

Section 1

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

B.
The following employee classifications are examples of professional employees for purposes of this Agreement:
1. Nurse
2. Statistician
3. Resident Program Analyst
4. Computer Programmer

5. Revenue Agent
6. Tax Auditor
7. Computer Systems Analyst
8. Computer Specialist
9. Operations Research Analyst
10. Estate and Gift Tax Attorney
11. Revenue Officer
12. Appeals Officer

C.
The following are examples of confidential employees for purposes of this Agreement:
1. Secretary to the Commissioner;
2. Secretary to any management official designated to make decisions on grievances, except group clerks or unit clerks, clerks or secretaries to section chiefs in centers;
3. Secretary to any Assistant, Assistant to or Staff Assistant to any management official identified in subsection 1C2;
4. Secretary to Personnel Officers; and
5. Secretary to Employee Relations Specialists.

D.
The terms and conditions of this Agreement apply only to positions within the bargaining unit.

Section 2

If the Union becomes certified as the exclusive collective bargaining representative for any employees or bargaining unit not currently covered by this Agreement, this Agreement shall extend automatically to all employees covered by that certification on the sixtieth (60th) day following the certification of such unit. However, the dues withholding provisions of the Agreement shall be applicable upon certification of the Union.

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; 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 Internal Revenue Manual (IRM) are in specific conflict with this Agreement, the provisions of this Agreement will govern.

Article 3
Employer Rights

Section 1

A.
The Employer 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 shall 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; and
5. to take whatever actions may be necessary to carry out the mission during emergencies.

Section 2

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

Article 4
Protections Against Prohibited Personnel Practices

Preamble

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. Selection and advancement should be determined solely on the basis of relative ability, knowledge, andskills 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. 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. 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.
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.
In recognition of the above the parties agree to the following:

Section 1

A.
For the purpose of this article, prohibited personnel practice means any action described in subsection 2 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 reemployment;
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 2

The Employer shall not:

A.

Discriminate for or against any employee or applicant for employment:
1. On the basis of race, color, religion, sex, or national origin, as prohibited under section 717 of the Civil Rights Act of 1964;
2. On the basis of age, as prohibited under sections 12 and 15 of the Age Discrimination in Employment Act of 1967;
3. On the basis of sex, as prohibited under section 6(d) of the Fair Labor Standards Act of 1938;
4. On the basis of handicapping condition, as prohibited under section 501 of the Rehabilitation Act of 1973;
5. On the basis of marital status or political affiliation, as prohibited under any law, rule, or regulation.

B.
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:
1. an evaluation of the work performance, ability, aptitude, or general qualifications of such individual; or
2. an evaluation of the character, loyalty, or suitability of such individual.

C.
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 reprisal for the refusal of any person to engage in such political activity.

D.
Deceive or willfully obstruct any person with respect to such person's right to compete for employment.

E.
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.
F.
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.

G.
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.

H.
Take or fail to take a personnel action with respect to any employee or applicant for employment as a reprisal for:
1. a disclosure of information by an employee or applicant which the employee or applicant reasonably believes 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, if such disclosure is not specifically required by Executive Order to be kept secret in the interest of national defense or the conduct of foreign affairs; or
2. a disclosure to Special Counsel of the Merit Systems Protection Board, or to the Inspector General of an agency or another employee designated by the head of the agency to receive such disclosures, of information which the employee or applicant reasonably believes 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.

I.
Take or fail to take any personnel action against any employee or applicant for employment as a reprisal for the exercise of any appeal right granted by any law, rule, or regulation.

J.
Discriminate for or against any employee or applicant for employment on the basis of conduct which does not adversely affect the performance of the employee or applicant or the performance of others; except that nothing in this subsection shall prohibit an agency 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, of the District of Columbia, or of the United States.

K.
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 3

A.
An employee aggrieved under subsection 2A above, may raise the matter under a statutory procedure or under the employee grievance procedure outlined in Article 41 of this Agreement, but not both.

B.
An employee aggrieved under subsections 2B through K above may raise the matter under the employee grievance procedure outlined in Article 41 of this Agreement.

Section 4

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 5
Employee Rights

Section 1

A.
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 will, in seeking resolution of such matter, be assured freedom from restraint, interference, coercion or discrimination, intimidation or reprisal. The Employer 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 Employer any matter of concern over the interpretation or application of this Agreement or of representing the employees to any Government agency or official other than the Employer. The parties recognize that this section grants such employees or stewards no time for performing duties under provisions of this Agreement.

B.
Grievances alleging violations of subsection 1A above may be filed at the second step of the grievance procedure.

C.
Discussions between a Union representative and an employee seeking counsel or advice regarding non-criminal investigations are confidential. The Employer agrees not to solicit information from any Union representative concerning the nature of such confidential discussions.

Section 2

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.

Section 3

Except as otherwise expressly provided in this Agreement and in the Civil Service Reform Act of 1978, 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

A.

1. Any employee who is the subject of a conduct investigation, or is being interviewed as a third party witness, and 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.

2. At the time the employee is initially contacted to schedule such an interview, the employee will be provided the following information:

(a) the general subject of the interview;

(b) that he or she is the subject of the conduct interview or whether the employee is being interviewed as a third party witness;

(c) that if the employee reasonably believes that the interview may result in disciplinary action, the employee is entitled to representation during the interview by a person designated by the Union; and

(d) that the interview will be scheduled to allow the employee an opportunity to seek the counsel of a Union representative; such counseling shall not unduly delay the interview.

3. Prior to beginning the interview with employees who are the subject of investigation, they 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."

4. Prior to beginning interviews with employees who are being interviewed as third party witnesses, the employees will be provided with IRS Form 9142. (See Exhibit 5-4).

5. If the interview is initiated by the employee, 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 employee must then be advised of the right to Union representation as provided in 1 above.

6. When employees are advised of their rights to Union representation pursuant to 1 or 3 above, employees shall be given IRS Form 8111 (Exhibit 5-1). Employees will acknowledge on Form 8111 the receipt of the above rights. Employees shall be given a copy of executed Form 8111 for their own records. When employees are provided Form 9142 pursuant to 2 above, they shall acknowledge receipt and be given a copy of the executed form for their records.

7. If an employee appears for a scheduled interview without representation and reasonably believes, because the subject of the interview has changed, that disciplinary action may result, the employee may request a brief delay to secure such representation.

8. If an employee is represented in an interview and the subject of the interview changes to subjects over which the employee and the representative have not conferred, the employee or the representative may request a brief recess to confer on such issues.

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 at the time the interview is scheduled. If in cases solely involving administrative misconduct the employee refuses to respond to questions, the employee shall be advised of the following:

"Pursuant to 217.1 of IRM 0735.1, when directed to do so by Inspection or other competent Treasury or Internal Revenue Service 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 shall be given a statement of Miranda rights contained on IRS Form 5228 (Exhibit 5-2). If the employee waives his or her rights, the employee shall so indicate by signing the above referenced form, and shall 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 shall be given a statement of the Kalkines warning. The warning shall contain the following language:

"You are here to be asked questions pertaining to your employment with the Internal Revenue Service and the duties that you perform for IRS. You have the option to remain silent, although you may be subject to removal from your employment by the Service 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 shall be given IRS Form 8112 (Exhibit 5-3). Employees will acknowledge on IRS Form 8112 the receipt of the above warning. Employees shall be given a copy of the 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 of relevant facts; and
5. to advise the employee. However, a representative may not transform the interview into an adversary contest.

F.
When the person interviewed is represented by counsel, and Internal Security is on reasonable notice of such representation, the employee's counsel shall have authority to represent the employee during the interview. Case inspectors on reasonable notice of such representation shall not initiate ex parte communication with the employee. It will continue to be the practice of the Internal Security Division 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 other than employees or their representatives in the recording of the interview shall be subject to applicable disclosure provisions. The recording may not unreasonably delay the interview.

H.
The Employer will issue a notice to all employees on a semiannual basis that states, in part, the following:
1. 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;
2. employees may exercise this right if the above conditions are met whether the employee is the subject of the investigation or is a third-party witness. The IRS fully supports the aforementioned right.

I.
Supervisors and other line managers will observe the provisions of subsections 4A1 and 4E above when examining employees who are the subject of an investigation concerning:
1. possible violations of the Employer'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 returns 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;
6. accessing their own or spouse's account via Integrated Data Retrieval System (IDRS) command codes, or making an unauthorized inquiry of another employee's (or spouse's) account; or
7. repeated indebtedness.

Section 5

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 Employer-initiated action such as termination or removal, the employee shall have the right not to resign or, if the employee chooses, to make a resignation effective at any time prior to the effective date of the Employer's action. Resignations shall not be secured by coercive or deceptive means.

B.
An employee may withdraw a resignation at any time prior to its effective date, provided the withdrawal is communicated to the Employer in writing and is received by the Employer prior to its having made a commitment to fill the position of the resigning employee.

C.
The Employer recognizes that, pursuant to law and regulation, certain resignations can be considered involuntary. The Employer will attempt to avoid causing such resignations.

Section 6

The Employer 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 Employer has no official interest. The Employer has determined that no employee shall be required to play the role of a corrupt employee, or be required to operate undercover.

Section 7

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

Section 8

The Employer is committed to providing a work environment free of discrimination because of sexual preference or orientation.

Section 9

A Statement of Basic Employee Rights appears in Exhibit 5-5 of this Agreement. The Employer 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 jointly signed by the Employer and the Union.

Section 10

To promote the ethical conduct of all employees and to minimize misunderstanding, the parties will maintain, as an adjunct to the national LMRC process, a standing subcommittee consisting of

not more than four Union representatives, to serve as a confidential forum wherein "Inspection" cases in which the Union has a representational interest will be discussed in order to provide the Union with background information that would otherwise be unavailable.

Section 11

The Employer has determined that employees shall not be required to disclose an arrest or conviction that a court has ordered purged from the employee's record in any interview, on any official form or statement, or during any investigation with the Employer or an Employer representative.

Section 12

Employees will be authorized up to a maximum of one (1) hour of official time annually to consult with a national Union-sponsored benefits counselor consistent with 5 USC 7106(a).

Section 13

Nothing in this Agreement shall prohibit an employee from being represented by a Union steward at any stage of the EEO complaint process including the counseling stage.

Article 6
Outside Employment

Section 1

The Employer will approve or disapprove an employee's written request to engage in outside employment as soon as possible but not later than ten (10) workdays from receipt of the employee's fully completed request.

Section 2

The Employer will include a statement of its reasons for disapproving any such request. Employee grievances concerning the Employer's disapproval must be presented within ten (10) workdays of receipt by the employee directly at the last step of the employee grievance procedure, all other intervening steps having been waived. Any such grievance that 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 3

A.
Upon denial of a grievance regarding outside employment, if there is no dispute as to the facts, the Union may petition a board of arbitrators designated nationally to hear such cases. Such an appeal must be filed within ten (10) work days of the denial of the grievance, or the last step meeting whichever is earlier. The petition must include a copy of the outside employment request

and all documents relied upon during the processing of the grievance.

B.
The petition, with all associated documents, must be served on the head of office and the appropriate Regional Counsel (GLS).

C.
Upon the Employer's receipt of the petition, the parties will have fifteen (15) work days to file briefs with the arbitrator. If either party chooses to file a rebuttal brief, it shall so notify the other party within three (3) work days of receipt of the initial briefs. Both parties are then free to file rebuttal briefs within ten (10) work days of such notice.

D.
Initial briefs shall be limited to no more than fifteen (15) double spaced pages. The parties may also submit documentary evidence, including affidavits along with the brief. The rebuttal briefs shall be limited to no more than ten (10) double spaced pages.

E.
The arbitrator shall provide the parties with a decision within thirty (30) calendar days from the receipt of the parties' final briefs.

Section 4

Seasonal employees may not engage in any activity prohibited by the applicable rules of conduct. While in non-duty status, such employees may engage in outside employment without obtaining prior written permission that is otherwise required. Upon return to duty status, employees must submit a written request to engage in outside employment if such activity continues.

Article 7
Personnel Records

Section 1

A.
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 Government-wide 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. Form 5394 (Sections A and B) may be used for this purpose. Employees must provide their prior written consent to the Employer before disclosure of their written record will be made to a designated representative or in the presence of a designated representative. Access shall be on official time.

B.

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 shall be in accordance with 5 CFR 297.212.

Section 2

No record, file or document pertaining to an employee will be made available to any unauthorized persons for inspection or photocopy. Further, such information will be made available to authorized persons (as defined by 5 USC 552(a) and as further provided in IRM 0293.23 and 24) 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 3

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 4

The Employer 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 shall be identifiable by an employee's date of birth. The placement of documents into EPF's shall be subject to the recordation provisions of Article 12, section 9 of this Agreement. 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 552(a). Access to such documents will be subject to IRM 0434.4.

Section 5

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 Employer elects to change its method of storing any information which is subject to the terms and conditions of this article, the Employer will assure all employees or their personally designated representatives continued access to such information or its equivalent provided, however, that nothing in this section shall require the Employer 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.

Section 6

The Employer will normally inform the Union within ten (10) days whether information requested under 5 USC 7114(b)(4) will be supplied. Where the Employer 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.

Article 8
Union Rights

Section 1

A.
The Union will have the right and obligation to represent all employees in the unit; to present its views to the Employer on matters of concern either orally or in writing. The Union, after reasonable notification, will be given the opportunity to be represented at formal discussions between the Employer and employees concerning grievances, personnel policies and practices, or other matters that affect the general working conditions of employees in the unit. For regularly scheduled formal discussions the notice will be no less than five (5) days in advance.

B.
Notice to the Union of a formal meeting will be sufficient if provided to either the chief steward or the chapter president, i.e., the one whose bargaining unit members will be attending the meeting. NTEU shall provide the employer with a list of the chapters chartered to represent employees in each appointing office along with a description of the boundaries of the chapter.

C.
When training, including orientation sessions for new employees, is scheduled more than two (2) weeks in advance, the appropriate chapter(s) will be given notice two (2) weeks prior to the session. When such training is scheduled less than two (2) weeks in advance, the appropriate chapter(s) will be given notice as early as possible.

D.
The appropriate chapter(s) will be given a copy of all commitment letters at the same time that such letters are sent to prospective employees. The letters will contain at a minimum prospective employees' names, position titles, and grades, but will be sanitized to conform to the requirements of the Privacy Act. If commitment letters are not used, the appropriate chapter(s) will be given a list of prospective employees' names, position titles, grades, and posts of duty prior to their orientation session. If commitment letters are not used, the Employer will distribute a Union-provided letter or brochure as soon as possible before the orientation session.

E.
If the local chapter requests, the Employer will include with its commitment letters a brochure, agreed to by the national parties, which outlines the benefits of membership in the Union.

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 of the meeting. At the conclusion of formal meetings addressing service-wide issues impacting all or a significant part of an appointing office, the Employer will provide the Union with up to thirty (30) minutes to meet with employees without managers present. The union has determined that if more than one chapter is represented at the meeting, the representatives will either split the time or, if reasonable, they will meet separately with those employees in their chapter s jurisdiction.

G.

Formal meetings include any formal discussion between one or more representatives of the Employer and one or more bargaining unit employees or their representatives concerning any grievance or any personnel policy or practice or other general conditions of employment, and for purposes of this Agreement, include:

1. orientation and pre-orientation sessions, both group and individual; and
2. presentations by the Employer's Inspection function at training sessions.

H.

The Union will be provided a thirty (30) minute period, or more if such is the local past practice, for employee orientation and pre-orientation sessions (but not both for the same employee). The union has determined that if more than one chapter is represented at the meeting, the representatives will either split the time or, if reasonable, they will meet separately with those employees in their chapter s jurisdiction. The local parties will agree upon the time that this meeting will occur on the schedule. No Employer representatives will be present during the period of time that the local chapter representative(s) meet with employees. The Union may distribute copies of the Agreement, provided by the Employer, during this session. If not, copies will be distributed by the Employer. The Employer will introduce the Union during each orientation and pre-orientation by showing an NTEU video, not to exceed twelve (12) minutes, when video equipment is available. If such a video is shown, the time to show such a video will be in addition to the Union's time for orientation as discussed above.

I.

Union representatives may address a training class during the non-duty hours of the class members.

Section 2

If an employee will not be included in a group orientation, the appropriate chapter will be afforded thirty (30) minutes on the employee's first day. If no orientation is held, the appropriate chapter will be afforded thirty (30) minutes to meet with the employee on his or her first day.

Section 3

One week of each year, to be agreed upon between the parties annually at the national level, will be recognized by the Employer as Labor Recognition Week. During that week, local chapters

may use the Employer's cafeterias, break rooms and snack bars in headquarters offices and posts of duty of three hundred (300) or more to set up exhibits to publicize the contributions of organized labor, particularly NTEU, to society. Meeting rooms may also be made available in accordance with Article 11 subsection 2A3. All employees will be provided with one (1) hour of administrative time to participate in Labor Recognition Week activities. Local chapters shall be provided with twenty (20) hours of official time to prepare and conduct Labor Recognition Week activities.

Section 4

The Union may refuse to represent employees in proposed disciplinary actions and in statutory appeals (for example, adverse actions, unacceptable performance actions, Equal Employment Opportunity complaints).

Section 5

The appropriate local chapter(s) shall have the right to include articles in the Employer's local newsletters. The number of articles will be limited to one-half of the issues. The length will be determined by the parties locally. Such articles shall be limited to general topics, as opposed to individual cases or disputes between the parties, and shall be subject to the "posting" rules of Article 11, Section 4. The Union's national office shall have the right to include such articles of not more than one (1) typed page in length in national newsletters or publications intended for all employees.

Section 6

The Employer agrees to meet with local Union representatives at least annually to brief such chapter officials regarding the Employer's annual business plan for the appointing office, the appointing office budget for the fiscal year, and to provide an annual update regarding the status of the appointing office transition/reorganization efforts. This annual meeting shall be conducted on official time.

Section 7

The chapter president or chief steward will be notified of, and allowed to attend, any "last chance" meeting between the Employer and an employee.

Article 9
Stewards and Official Time

Section 1 Designation

A.

Unless otherwise expressly stated, wherever in this article the term "steward" is used, it shall include assistant chief stewards, chief stewards, chapter presidents, joint council chairpersons, 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 is no limit on the number of employees who may be stewards;
2. all stewards, except chapter presidents and chief stewards, must be bargaining unit employees of the appointing office in which they serve;
3. stewards may represent any organizational segment within their appointing office;
4. the Union will provide the Employer with a roster of the names of stewards appointed pursuant to this section;
5. the roster will be posted on the Union portion of all official bulletin boards;
6. one (1) steward per chapter will be designated as a chief steward, unless there is more than one (1) shift operating within the chapter's jurisdiction, in which case the Union may designate one (1) chief steward per shift;
7. each chapter may designate three (3) stewards-at-large (SAL) who:
(a) may cross appointing office lines to represent employees in a contiguous office; and,
(b) in cases where the local chapter represents employees of more than one (1) appointing office, may cross those appointing office lines to perform representational duties;
8. the SAL will charge bank or official time to the chapter of the particular employee represented by the SAL and SAL's will notify their respective appointing offices of the time used in other appointing offices;
9. all provisions of this article respecting stewards that do not conflict with the terms of this subsection are applicable to SALs; and
10. chapters may also designate assistant chief stewards.

Section 2 Official Time

A.
The Employer fully recognizes that whatever reasonable time is spent in the conduct of Union/Employer business is spent as much in the interest of the Employer as that of the employees.

B.
Stewards shall 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 shall be granted official time for participation in the meetings with the Employer and any other activities described in subsection D below (including official time to travel to and from such meetings). For each of the meetings with the Employer described in subsection D (1) through (8) below, the number of stewards entitled to time is equal to the number of Employer representatives at such meetings, not to exceed two (2) if only one chapter is present or one per chapter if more chapters are appropriately attending.

D.

The "official time" meetings referred to in subsection C above are:

1. meetings with the Employer 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. meetings for the purpose of presenting replies to proposed termination of probationers;
4. oral replies to notices of proposed disciplinary, adverse or unacceptable performance actions;
5. meetings to present appeals in connection with statutory or regulatory appeal procedures in which the Union is designated as the representative;
6. meetings for the purpose of presenting reconsideration replies in connection with the denial of within-grade increases;
7. examinations of employees in the unit by a representative of the Employer 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;
8. tax audits of unit employees that are conditions of employment when the employees request representation;
9. grievance meetings and arbitration hearings;
10. meetings of committees on which Union representatives are authorized membership pursuant to this Agreement;
11. to participate in an Authority investigation or preparation for hearing as a representative of the Union;
12. to participate in training designed primarily to further the interest of government by bettering the labor-management relationship, to the extent not prohibited by law; and
13. to attend OSHA Field Council meetings.

E.

A number of bargaining unit employees, as outlined in Article 47, Mid-term Negotiations, will be granted official time to represent the Union in mid-term negotiations during the life of this Agreement. The granting of time will include a reasonable amount of time to travel to and from the negotiation sessions.

F.

For other activities associated with the maintenance of an effective labor-management relationship, as described in subsection G below, stewards shall be provided official time, hereinafter referred to as "bank time", in amounts determined in accordancewith the provisions of subsection I below.

G.

The "bank time" activities referred to in subsection F 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 nonduty 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 ULP charge;
9. to travel to and from meetings for which the steward receives bank time;
10. to prepare minutes of meetings held to share elements and standards pursuant to Article 12 of this Agreement;
11. to prepare for local and national labor-management relations committee meetings and local and national negotiations;
12. to prepare and maintain records and reports required of the Union by 5 USC 7120(c);
13. to maintain union office hours; and,
14. to contact members of Congress and their staffs to discuss legislative and related matters affecting the Employer and its employees.

H.
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) shall be performed during the time the stewards are in nonduty status.

I.
Bank time as referred to in F above will be made available as follows:
1. on the effective date of this Agreement, and annually thereafter, each chapter will be credited with an amount of time determined by multiplying the total number of bargaining unit employees it represented within an appointing office as of April 1 of that year by 2.75 hours if there are more than 500 bargaining unit employees and by 3.00 hours if there are 500 or fewer bargaining unit employees. However, no chapter or joint council will receive more than 7,500 hours and no DOS affected chapter or joint council will receive less time than they received in 1996;
2. beginning on the effective date of this Agreement, and annually thereafter, chapters or joint councils may carry over all unused bank time to the next year; and,
3. the Employer recognizes that chapters or joint councils are likely to use their allotments of official time, bank time and other time in such a way that a limited number of representatives pursue labor-management duties on a full-time or virtually full-time basis.

J.
When a chapter or joint council uses 70% of its allotted bank time it can enter into negotiations locally with the Employer for more bank time. If no agreement is reached within fifteen (15) calendar days after notice is served on the Employer by the Union of the Union's desire to negotiate, the Union can invoke arbitration by serving a second letter on the Employer. Either or both parties will then contact an appropriate umpire who will be retained to resolve these disputes. The umpire will assist the parties to reach agreement through appropriate means including the issuance of a final and binding arbitration award. Disputes regarding whether chapter representatives should be authorized to pursue labor-management duties on a full-time or

virtually full-time basis shall also be subject to the expedited resolution process as described in this subsection.

K.

The Employer will provide the Union with a periodic accounting of the amount of time used under this subsection. Such accounting will reflect the fact that none of the bank time charged will include time used by the chapter presidents and the joint council chairpersons. If the Union does not submit any disagreement (in writing) within five (5) workdays following receipt, the accounting shall be considered accurate through that period of time. Each chapter shall be responsible for submitting bank time sheets on a quarterly basis for all chapter stewards and certifying that such bank time sheets are accurate and correct.

L.

A grievant, appellant, 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 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 replies to proposed termination of a probationary employee if the employee is still on the rolls;
7. meetings for the purpose of presenting reconsideration replies in connection with the denial of a within-grade increase; and
8. an examination by a representative of the Employer inconnection with an investigation which may lead to disciplinary action. The Employer will reimburse travel and per diem expenses for stewards attending meetings referenced in this subsection on official time, consistent with the provisions of Article 47, Mid-term Bargaining.

M.

Employees will receive official time when being interviewed by:

1. a steward who is using time pursuant to subsections C or F above; or
2. by a national representative of the Union, in connection with a matter for which remedial relief may be sought pursuant to this Agreement. Employees who are witnesses in arbitrations will receive official time as follows:

(a) when being interviewed by national representatives of the Union in connection with an arbitration; and

(b) when testifying during the arbitration hearing.

N.

Employees will receive a reasonable amount of official time to prepare responses to actions proposed by the Employer.

O.
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 or affected employees will inform their supervisors as to where they will be and the approximate time that they will be away from their work areas.

P.
Stewards who enter work areas pursuant to this section will check in with the supervisors in those work areas.

Q.
When stewards or employees have completed the use of time under this article, they will check back in with their supervisors upon returning to their work areas and will inform the supervisors of the amount of time they used.

Section 3 TSM Transition Coordinators

A.
The Union in an appointing office that has been significantly impacted by the Employer's business vision reorganization, for example, the appointing offices that have been designated as Customer Service sites, may designate, in addition to its three (3) stewards-at-large, one (1) transition coordinator (TSM)who will be located in the same appointing office, and work the same schedule as that of the TSM manager. The TSM coordinator:
1. may represent the Union regarding tax systems modernization and transition issues;
2. may not also hold the position of chapter president or chief steward;
3. may only perform representational duties which address issues related to tax systems modernization and transition issues or mid-term agreements arising out of such issues; and,
4. may delegate a steward in the field to perform specific actions in order to ensure the effective utilization of time and resources.

B.
Each transitional coordinator shall be provided official time in accordance with the terms of this article to participate for, or on behalf of, the Union in meetings with the Employer, including time to travel to and from such meetings, concerning personnel policies, practices or other conditions of employment or any other matter covered by 5 USC 7114(a)(2)(A) relating to tax systems modernization and/or transition issues.

C.
The transition coordinator shall be provided with official time, referred to as "bank time" in accordance with the terms of this article, to perform activities associated with the maintenance of an effective labor-management relationship as established by subsection 2(F), to the extent that such activities are related to tax systems modernization and/or transition issues.

D.
All transition coordinators shall be provided a one (1) day orientation at a central location to be

agreed to by the Employer and the Union. Such orientation shall be conducted on official time. The travel and related per diem costs of such an orientation shall be reimbursed in accordance with Article 47.

E.
All transition coordinators shall be afforded the opportunity to attend the annual Tax Systems Modernization briefing between the Union and the Employer at the national level. Such briefings will be conducted on official time. The travel and per diem costs of coordinators participating in such briefings shall be reimbursed in accordance with Article 47.

F.
The Employer has determined that the attendance of transition coordinators at each quarterly Tax Systems Modernization briefing is important to the development and implementation of project activities. Thus, the Union will be afforded the opportunity to identify two (2) transition coordinators who are knowledgeable and involved in the issues on the quarterly briefing agenda. In order to enable the Union to identify the appropriate transition coordinators, the Employer will provide the Union with a copy of the quarterly agenda ten (10) work days in advance of such briefings. Transition coordinators identified by the Union and participating in such quarterly briefings will do so on official time. The cost of travel and per diem for such transition coordinators shall be reimbursed in accordance with Article 47.

G.
Transition coordinators shall be afforded the opportunity to attend all formal meetings within the appointing office that involve bargaining unit employees where tax modernization and/or transition issues are discussed. The transition coodinator's presence shall be in addition to any other of the Union's statutory, legal, and contractual attendance rights.

H.
On a semi-annual basis, each transition coordinator and the Employer's transition manager shall jointly conduct a local briefing regarding the status of Tax System Modernization and transition issues for all employees jointly determined to be impacted by such issues. Following such briefings, the transitional coordinator may meet alone with bargaining unit employees to discuss their concerns. The transitional coordinator and transition manager will jointly determine the duration of such follow-up meetings. Employees attending such meetings and the follow-up meetings shall be on official time. Employees not attending the joint briefings will not receive official time for attendance at the follow-up meetings. The transition coordinator shall use "bank time" for all follow-up meetings.

Section 4 Work Conflicts

A.
The Employer has determined that it will reassign work previously assigned to a steward or chapter officer when it determines that the work cannot be timely performed due to the steward's or officer's representational duties.

B.
The steward or officer may request that the Employer consider such reassignment of work by providing a list of the work that the steward or officer believes should be reassigned.

C.
When a steward or officer disagrees with the Employer's determination, the steward and Employer will attempt to resolve the dispute through a meeting. Only if the parties meet and still fail to resolve the dispute may the Union request the Employer's reasons in writing. At that point, the Employer will put the reasons for refusing to reassign the work in writing.

Section 5 Telephone Access

A.
Employees and stewards have the right to use a government telephone (including FTS or government-leased lines, where available), concerning labor- management business and any matter for which remedial relief may be sought pursuant to the terms of this Agreement.

B.
As new telecommunications technology becomes available to the Employer during the term of this Agreement, local chapters may reopen this section at the local level as part of the right to initiate negotiations in accordance with Article 47.

Section 6 Credit Hours

Union representatives will be allowed to earn credit hours, consistent with local alternative work schedule agreements, for performing any official time activities listed in subsection 2D1 through 10 of this article outside of their regularly scheduled tours of duty.

Article 10
Dues Withholding

Section 1

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 compensations.

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 for Payroll Deduction for Labor Organization Dues (SF-1187); and
3. who receive compensation sufficient to cover the total amount of the allotment.

C.

The Employer shall automatically withhold, on a biweekly basis, the appropriate amount of dues from any bargaining unit employee who has submitted an SF-1187.

Section 2

A.
Certification and remittance procedures shall be as follows:
1. dues will be wire transferred to the bank account designated by the Union;
2. dues tapes will be mailed to the Administrative Controller, National Treasury Employees Union, Suite 600, 901 E St., NW, Washington, DC 20004; and,
3. the Union's National President or any chapter officer who has submitted proper notification to the servicing personnel office is authorized to make the necessary certification of SF-1187.

Section 3

A.
The Union will:
1. inform and educate its members on the voluntary nature of the system for allotment of Union dues, including the conditions under which the allotment may be revoked;
2. purchase and distribute to its members SF-1187;
3. inform the Employer of changes in the certification and remittance procedures;
4. forward properly executed and certified SF-1187's to the employee's servicing personnel office on a timely basis;
5. forward an employee's revocation (SF-1188, Revocation of Voluntary Authorization for Allotment of Compensation for Payment of Employee Organization Dues) to his or her servicing personnel office when such revocation is submitted to the Union;
6. inform the employee's servicing personnel office of the name of any participating employee who has been expelled or ceases to be a member in good standing in the Union within ten (10) days of the date of such final determination;
7. inform the Employer of any change in the formula for membership dues; and
8. return magnetic reel tapes and protectors to the National Finance Center (NFC) as soon as possible.

Section 4

A.
The Employer is responsible for processing voluntary allotment of dues in accordance with this article. The Employer will:
1. upon receipt of a properly certified SF-1187, have its personnel office stamp the date received legibly on the back of all copies (if the date received is not stamped legibly or written legibly on the NTEU copy, the SF-1187 will be considered received by the personnel office on the date it is signed by the employee);
2. withhold dues on a biweekly basis;
3. provide biweekly, within six (6) calendar days of the close of a pay period, sufficient magnetic tape reels containing information on the Record Format, Record Format Positions, and the total

gross amount deducted for all employees, the total amount of prescribed costs retained, and the net amount remitted;
4. discontinue allotments when required by OPM rules and regulations;
5. notify the employee and the Union when an employee is not eligible for an allotment, along with the reasons for the decision;
6. withhold new amounts of dues upon certification from the Union's National President provided that the formula for withholding has not been changed during the past twelve (12) months;
7. transmit remittance checks to the allottee designated by the Union;
8. transmit magnetic tape reels to the Union or its designee;
9. stamp on a properly executed SF-1188, the date received and transmit it to the NFC so that the revocation will be effected consistent with provisions outlined in section 10 of this article; and
10. provide local Union chapters a listing of SF- 1188's within seventy-two (72) hours after receipt.

Section 5

A properly submitted SF-1187 consists of an original SF-1187 with attached copies, or an original SF-1187 with two photocopies, or a signed facsimile SF-1187 with two copies, submitted by a local Union official to the local personnel office.

Section 6

A.
The Union will pay no fee for these services.

B.
Upon determination by the Employer that dues withholding for an employee was not timely terminated and resulted in an overpayment to the Union, the Employer will effect an adjustment to reimburse the employee. The amount repaid to the employee will be charged to a Union overpayments account.

C.
Each pay period, the Employer will forward a copy of any bill for dues overpayments, with an accompanying document prescribed by the Debt Collection Act of 1982, to the Administrative Controller, National Treasury Employees Union, Suite 600, 901 E St. NW, Washington, DC 20004. This bill will identify amounts which were reimbursed to employees as a result of dues withholding, and the pay periods in which the overpayments were made to the Union. The bill sent to the Union will request repayment of the overpayments which were made to the Union. The document accompanying the bill will include a statement that debts due to the government for more than thirty (30) days are subject to interest, to the extent required by law, as well as Treasury Department policy regarding the assessment of other fees if delinquent. The bill sent to the Union will request payments be made payable to "U.S. Department of Agriculture" and will specify that the payment, and a copy of the bill, be mailed to an address designated on the bill for the USDA National Finance Center. The right of the Union to request a waiver of overpayment in

accordance with 4 CFR 101, or to dispute the amount of the overpayment will also be contained in the accompanying document. A copy of the bill and accompanying document will be forwarded to the local personnel offices concerned for use in determining the start of the period for requesting waivers by the Union.

D.
Upon receipt of the amount due from the Union the accounts receivable for the applicable pay period will be closed. If a waiver or partial waiver of overpayment is timely requested by the Union the Employer will suspend collection of the amount in question pending adjudication by the Service in accordance with 4 CFR 101. The personnel office that processed the request for waiver will notify the local NTEU chapter of the determination.

Section 7 Overpayments to the Union

A.
To be considered timely, a request for waiver of overpayment must be submitted to the local personnel office by the local Union chapter within forty (40) calendar days from the "waiver control date" for the bill for dues overpayment which is sent to the Administrative Controller, NTEU, from the Employer.

B.
The "waiver control date" will be determined to be forty (40) calendar days following the bill date, which includes ten (10) days associated with the mailing of the bill from the USDA National Finance Center to the Union. The purpose of this date is limited to its express use in the waiver request process. The bill should be received by the tenth day following the bill date.

C.
The bill will be presumed received on this date unless Union's national office informs the Employer's Assistant Director for Personnel/Payroll Systems in writing within three (3) working days following receipt of the bill by the Union. The Employer will provide written acknowledgement of the revised "waiver control date" to the Union with a copy being sent to the local personnel offices.

Section 8

Denials of Union requests for waiver of overpayment in section 7 above will be subject to the institutional grievance procedure in Article 42 of this Agreement.

Section 9

A.
1. If an employee moves from a bargaining unit position in one appointing office to a bargaining unit position in another appointing office, dues withholding will not be canceled. If the employee desires to transfer dues withholding from one Union chapter to another, the employee may submit a "Request for Transfer Payroll Deduction," (Form 1187T), to the personnel office in the

employee's new appointing office.
2. The 1187T shall be processed and effective in accordance with the same procedures as described in subsection 10A1 below.

B.
1. Employees who leave the unit temporarily will have the withholding suspended and will have the withholding automatically continued once they return to the unit.
2. Each Union chapter shall be provided a listing, each pay period, of all employees who have changed status that pay period vis-a-vis their bargaining unit position. This list need not be limited to only those employees in their chapter, but may include at the employer s option all changes in the appointing office.

Section 10 Action and Effective Dates

A.
The effective dates for actions under this Agreement are as follows:
1. The SF-1187 will be entered into the payroll system as soon as practical but no later than the pay period following receipt of the SF-1187 in the local personnel office.
2. Changes in the formula for dues withholding will begin the first pay period designated by the Union's National Office (this formula shall be provided to the Employer a minimum of thirty (30) days prior to the effective date of the change).
3. Revocation notices for employees who have had dues allotments in effect for more than one (1) year must be submitted to the payroll office during USDA pay period 15 each year. Revocations will become effective during USDA pay period 18. Revocations may only be effected by submission of a completed SF-1188 that has been initialed by the chapter president or his or her designee. If the SF-1188 is not initialed, the Employer shall return the SF-1188 to the employee and direct the employee to the proper Union official for initialing. To revoke such dues withholding, employees must have had dues withheld for at least one year.
4. Revocation notices for employees who have not had dues allotments in effect for one (1) year must submit the revocation notice on or before the one- year anniversary date of their dues allotment. Revocations may only be effected by submission of a completed SF-1188 that has been initialed or signed by the chapter president or his or her designee. If the SF-1188 is not initialed or signed, the Employer shall return the SF-1188 to the employee and direct the employer to the proper Union official for initialing. The SF 1188 will become effective the first full pay period after the employee's anniversary date.
5. Termination due to loss of membership in good standing will be effective on the beginning of the first pay period after the date of receipt of notification by the Employer.
6. For termination due to separation or movement out of the exclusive unit a final deduction will be made for that pay period in which the action is effective.

Section 11

A.
The total error in the amount of dues withheld shall be adjusted as soon as practical after the error has been detected by the Employer or written notification is received from the Union or employee

of an error.

B.
When an underpayment to an employee results in an overpayment to the Union (for example, the Employer fails to timely terminate dues withholding after receiving a properly submitted employee request), the Employer will refund the payment to the employee in accordance with subsection 6C of this article. However, employees who are assigned to positions out of the bargaining unit, and who, due to an error, do not have their dues canceled, will not receive a refund unless they have made a written request to have the deductions canceled. Once such a request is received in the personnel office, any subsequent erroneous deductions will be refunded in accordance with subsection 6C. Erroneous deductions for pay periods prior to the written request will not be refunded.

C.
When the Employer fails to commence dues withholding timely or otherwise fails to remit dues owed, the Employer will pay the full amount to the Union and recoup the funds from the employee's salary through an adjustment, subject to the employee's right to seek waiver of overpayment. When the total amount owed by the employee is less than twenty-five ($25) dollars, the entire amount will be withheld in one (1) pay period, to the extent it does not exceed fifteen (15) percent of disposable pay. When the total amount owed by an employee is more than twenty- five ($25) dollars, the deductions will be made in accordance with the Debt Collection Act.

D.
When an adjustment is made to an employee's salary to recoup dues withholding and the amount to be deducted is twenty-five dollars ($25) or more, the employee will be issued written notification by the USDA National Finance Center of the Employer's intent to offset in accordance with the Debt Collection Act of 1982. This notification will contain information relating to the amount and nature of the debt, and additional information required by the Debt Collection Act of 1982 as implemented in 31 CFR Part 5, Subpart B. When an adjustment is made to an employee's salary to recoup dues withholding and the amount to be deducted is less than twenty-five dollars ($25), the employee will be given a written explanation stating the amount to be withheld and the pay period in which the adjustment will occur (Exhibit 10-1). This notification will be prepared by the local personnel office in accordance with instructions in Exhibit 10-2. This notice shall notify employees that:
1. they have the right to request a waiver of overpayment pursuant to 4 CFR Part 91; and
2. denials of employee requests for waiver of overpayment will be subject to the grievance procedure as outlined in Article 41 of this Agreement.

E.
Disputes arising out of dues withholding situations where either the Employer has failed to withhold the appropriate amount of dues from an employee, that is, the employee or employer owes the Union money; or where the Employer has paid the Union money collected via dues withholding inappropriately, shall be resolved in the following manner.
1. On a biweekly basis the Employer will send to the Union a copy of the Employer's dues

withholding tape. This tape should be received by the second Thursday after the close of the pay period, that is, pay day. The tape will be presumed received on this date unless the Union informs the Employer's Assistant Director for Pesonnel/Payroll Systems within three (3) days of pay day.

2. On receipt of the tape the Union will review the information provided, identifying potential problems. The Union will then transmit information to its local chapters requesting the local chapters to pursue potential problems with local servicing personnel offices. Local Union chapter officials must review the information provided them and contact the local servicing personnel office within thirty (30) calendar days of the date on which the Union received the dues withholding tape from the Employer (that is, pay day referenced in E1 above). The only exception provided for not making contact within thirty (30) days, is provided in E1 above, that is, when the Union has informed the Employer of the Union's not having received the tape. Time used to review the information provided by the Union, by local Union officials will be charged against bank time as provided by Article 9.

3. Once contact has been made by the local Union chapter official with an employee's servicing personnel office regarding a specific problem(s), the employee's servicing personnel office shall within ten (10) work days, unless extended by mutual agreement, review the case(s) presented and decide if a problem does in fact exist, and how it may be corrected, for example pay adjustment. Pay adjustments will be accomplished within a reasonable amount of time, usually within two (2) pay periods. The employee's personnel office will provide the local Union chapter with information relating to the subject problem. If the determination results in a pay adjustment, the affected employee(s) will be notified by the servicing personnel office in writing of its decision within three (3) work days. In such cases the employee will have fifteen (15) work days to request a waiver of overpayment.

4. If the problem is not resolved at the local level in accordance with E3 above, then it will be processed to the appropriate second step of the grievance procedure in accordance with Article 42.

5. Pay adjustments will be accomplished within a reasonable amount of time, usually within four (4) pay periods.

Section 12

A.

When a bargaining unit employee is permanently 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 canceled whenever an employee is placed in a non-bargaining unit position.

You were recently subject to a 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 NTEU Chapter _______________. The Civil Service Reform Act of 1978 permits you to continue your membership.

B.
When a bargaining unit employee is temporarily placed in a nonbargaining unit position, the employee will be supplied with the following form:

"Suspension of Dues Withholding"

Regulations governing dues withholding to a labor organization require that dues withholding be automatically suspended whenever an employee is placed in a non-bargaining unit position. Upon your return to a bargaining unit position, the Employer will automatically reinstate the withholding of union dues.

Section 13

The Employer will deduct Union dues from an employee's back pay award when the employee has an allotment for dues withholding in effect at the time of the action giving rise to the back pay.

Section 14

A.
The Employer's biweekly dues tapes will indicate the following information:
1. whether the employee retired or was separated;
2. whether the employee is continuing to be carried in nonduty status;
3. whether the employee is full time, part time, seasonal, intermittent, term, temporary, permanent, or career conditional;
4. the geographic locality of each employee that is used to determine the appropriate locality pay; and
5. the base pay of each employee, his or her grade and step, pay structure (for example general schedule or wage grade, etc.), and the total dues withheld (beginning in January, 1995, with the implementation of a percentage dues system, the bi-weekly dues tape will include the national dues withheld, local dues withheld, and the total dues withheld).

B.
The Employer will also provide, on a biweekly tape, a list of bargaining unit employees who were dropped off the bargaining unit list since the previous biweekly tape and an explanation concerning why they were dropped.

C.
A list of applicable codes and their meaning shall be included herein as Exhibit 10-3.

Section 15

Employees may elect as many as six (6) additional discretionary allotments, (which are not savings allotments) that employees may use to have additional voluntary deductions withheld from their pay. Such discretionary allotments may be used, consistent with regulations, for various purposes such as insurance, the Union's Political Education Fund, day care facilities jointly sponsored by the Employer and the Union, or other benefits which may be offered by the Union.

Section 16

The Employer shall provide each local chapter with a biweekly list of SF-1187's that have been submitted in the appointing office. This list will include the dates the SF-1187's were processed and their expected effective dates.

Article 11
Facilities and Services

Section 1

A.
Upon reasonable advance request by the Union, the Employer will provide meeting space, as available, for meetings after hours. The Union will comply with all security and housekeeping rules in effect on the Employer's premises at the time and place.

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

Section 2

A.
The Employer, upon reasonable advance request, will provide the Union a meeting room, when available, for the following purposes:
1. preparing or discussing a grievance;
2. preparing for meetings with the Employer; or
3. conducting informal discussions to carry out the goals and objectives of the Federal Service Labor Management Relations Statute, including meetings during coffee breaks or lunch hours to meet employees and generally discuss collective bargaining and labor relations.

B.
The Employer will provide file cabinets as follows:
1. districts; each chapter (or joint council, as appropriate) will be provided two (2) lockable four (4) drawer file cabinets;
2. regions; each chapter (or joint council) will be provided one (1) metal, four (4) drawer

lockable file cabinet;
3. headquarters; the Union will be provided two (2) lockable, four (4) drawer file cabinets; and
4. in all posts of duty with more than three hundred (300) employees; the Union will be provided one (1) lockable, four (4) drawer file cabinet.

C.
The Union may use the Employer's video equipment, for presentationsin orientation sessions described in Article 8, when such equipment is reasonably available. The Union may also use such equipment for Union-sponsored local training (excluding internal union business) and meetings with employees.

Section 3

The Employer will distribute to each bargaining unit employee, during February of each calendar year, the applicable chapter or joint council announcement card referred to in Article 28, section 3.

Section 4

A.
The Employer will maintain the present number of official bulletin boards, provided office facilities remain unchanged, and to provide the Union with 1/3 of each official bulletin board for its exclusive use under a heading entitled "NTEU Chapter ________." In the event there are physical relocations of employees due to the closing of POD's or consolidation of POD's or other physical relocation of office facilities, the number of official bulletin boards at the new facilities shall be in accordance with agreements entered into by the parties to this Agreement at the local level.
B.
Subject to applicable lease restrictions, the Union may locate one (1) bulletin board per floor occupied by IRS employees. The Union will pay for the boards and cost of installation. The board(s) will be for the exclusive use of the Union.

C.
Subject to applicable lease restrictions, the Employer will place one (1) "Take One" bin adjacent to IRS cafeterias and snack bars within Employer-occupied space. The bin(s) will be for the exclusive use of the Union.

D.
In general, the Union may distribute material on the Employer's premises to an employee before and after scheduled working hours, provided that both the employees distributing and the employees receiving such material are on their own time. Notwithstanding the forgoing, however, the establishment of alternative work schedules (AWS) in an Employer's appointing office will not have the effect of changing the hours available to distribute in effect in such offices prior to the establishment of AWS, provided that the employees distributing are on their own time. Non-work areas are: cafeterias or any other commercial enterprises located on the Employer's

premises (with approval of lessor or operating agency), space set aside as snack bars or break areas, and rest rooms.

E.
Material which does not libel or slander any individuals, government agencies, or activities of the Federal Government, may be distributed or placed in "Take One" bins. Material which doesnot reflect on the integrity or motives of any individuals, government agencies or the activities of the Federal Government, may be posted on official bulletin boards or Union bulletin boards. The Union may distribute data on Union services, such as its various insurance programs.

F.
The Union may use established employee mail slots or bins for its distribution.

G.
The Employer will mail to each bargaining unit employee's home address, on a quarterly basis, one piece of first class mail. The Union will provide the correspondence which the Employer will address and meter. Such correspondence will not include internal Union business.

H.
The Union may use the Employer's internal mail system to distribute labor-management material. This shall include the use of franked envelopes or postal routes, including metered mail.

Section 5

A.
A copy of this Agreement will be printed and given to each employee in the unit. Local offices will also maintain one (1) copy of the Agreement in braille, and will provide each visually impaired employee with an audio-tape of this Agreement. Upon request, visually-impaired employees will be provided one (1) braille copy of this Agreement. Employees will be encouraged by the Employer to familiarize themselves with the contents of the Agreement.

B.
The Employer will provide the Union with two hundred fifty (250) copies of the Agreement each year of its duration, and each chapter (or joint council, as appropriate) with one (1) copy of the Agreement for each ten (10) employees up to a maximum of two hundred (200) copies, but not less than twenty-five (25) copies. The Employer will provide each local chapter with twenty five (25) copies of this Agreement on computer disks in a format that is compatible with the local chapter's software.

Section 6

The Employer will list the name and office and, if requested, home telephone numbers of the local chapter president (or joint council chairperson as appropriate) as well as all union office telephone numbers in its telephone directory.

Section 7

A.
Each January, April, July and October, the Employer will provide the Union, for its internal use only, a list which will contain the names, grade and step, position titles, division, branch, group, unit, section, and post-off-duty for all employees in the unit. The list will also identify employees who are on dues withholding status and employees' work status (for example, seasonal, intermittent, permanent).

B.
Each January, April, July and October, local offices will provide the Union with a list of employees who have submitted SF-1188's including the date of submission, the effective date of the SF-1187 and the effective date of the SF-1188.

C.
Each pay period, the Employer will provide the Union with an alphabetical list including the names, grade and step, position titles, branch, division and post-of-duty of all new employees in the unit and of all employees who have been separated from the unit or whose appointment status has been changed. For changes in appointment status, the list will identify the change (for example, intermittent to seasonal, part-time to full-time).

D.
A designated Union official in each district, region, or Headquarters may request annually a schedule of authorized bargaining unit positions. Such schedule will include a breakdown by classification series, grade and step levels, post-of-duty, and number of positions occupied.

Section 8
A.
The Employer will, furnish revisions of IRM chapters 0200, 0300, 0400, 0500, 0600, 0700, 0800 and 0900, excluding those portions which deal with intra-management communications, labor-management relations, or the Law Enforcement Manual, to seven (7) Union headquarters offices.

B.
The Employer will grant the Union access to the IRM and other resource materials regularly maintained by the Employer when such access is necessary to investigate and/or process grievances or potential grievances or to prepare for or conduct negotiations. In cases where the resource materials mentioned above are no longer maintained in a paper-based system, the Union will be allowed the same access to such material maintained in an automated data base, provided such access is not in violation of any applicable law or regulation.

Section 9

A.

A Union representative, certified by the Union's national office, upon reasonable advance notice, may visit the cafeterias or other nonwork areas located on the Employer's premises as defined in subsection 4D above to discuss appropriate Union business with individuals or small groups of employees who are members of the unit.

B.

The Employer will provide national representatives of the Union a meeting room on the Employer's premises when it is necessary to discuss any matter surrounding a potential grievance, disciplinary action or other appeal action.

Section 10

Each local Union chapter will be provided with enclosed office space that is between two hundred (200) and two hundred fifty (250) square feet at a minimum and is located in the headquarters of the appointing office or some other location agreed to locally. The space is provided for the exclusive use of the Union and will be supplied at a minimum with a desk, desk chair, three (3) regular chairs, a 4-5 drawer lockable cabinet and a telephone and a minimum of two (2) telephone lines. Additional equipment may be negotiated between the parties at the local level.

Section 11

The Employer has determined that when an office that has provided free IRS employee parking is being relocated, the local head of office will include equivalent free parking in its request for space. Employee parking, including reserved and general parking, as well as the fees for such parking, if any, remain an appropriate subject of local bargaining between the parties whenever offices are relocated.

Section 12

The Union will be granted reasonable access to photocopiers, facsimile machinces, public address systems, electronic read boards, (excluding SYMON), where available.

Section 13

Employees may use individually issued personal computers for labor relations matters and for accessing "Personnet" (where available), and the NTEU Bulletin Board.

Section 14

Each Union chapter shall be provided with a minimum of two SAM numbers and the Union's national office will be provided with a minimum of six (6) SAM numbers in order to effectively communicate regarding labor relations matters.

Section 15

In each appointing office the Employer will provide each chapter whose bargaining unit employees occupy the building:

1. a copy of building specifications before they are submitted to GSA;
2. a copy of building specifications approved by GSA;
3. a copy of building leases upon request;
4. a copy of all action plans the Employer uses in the process of modifying or occupying space; and
5. a copy of buildout requests before they are submitted to GSA.

The parties recognize that building specifications, buildout specifications, floor plans, and action plans used in the process of modifying or occupying such space are proper subjects to be negotiated between the parties prior to implementation.

Article 12
Performance Appraisal System

Section 1 Applicability

A.
The Employer has determined that the evaluation of employee work performance, for purposes of both competitive and non-competitive personnel actions, shall be made by means of critical elements and performance standards-based performance appraisals.

B.
For purposes of this Agreement, competitive and non-competitive personnel actions include annual ratings, all promotions, within- grade increases, reductions-in-force, and acceptable level of competence determinations.

C.
This article is intended to be interpreted and applied in a manner consistent with 5 CFR 430.

Section 2 Definitions

A.
"Annual rating/annual rating of record" - a written record of the appraisal of each critical and non-critical element, and the overall performance rating. Annual ratings are prescheduled ratings of record, and are generally conducted once a year.

B.
"Appraisal" - the act or process of reviewing and evaluating the performance of an employee against the described performance standard(s).

C.
"Critical element" - a component of an employee's job that is of sufficient importance that

performance below the minimum standard established by the Employer would result in unacceptable performance in the employee's position.

D.
"Evaluative recordation" - a supervisor's record of indications of performance which may have an adverse impact on personnel actions affecting the employee, including the written results of workload or progress reviews.

E.
"Performance appraisal" - the Employer's written assessment of an employee's work performance for purposes of all personnel actions, including, for example, ratings of record, (including annual appraisals), summary departure ratings, departure appraisals, promotion appraisals and revalidated appraisals.

F.
"Performance aspect" - a portion of the performance standard.

G.
"Performance indicator" - anything that directs a supervisor's attention to some aspect of an employee's performance. (This definition does not supersede any other definitions of "performance indicator" appearing in mid-term agreements that the parties have agreed to rollover for the term of this Agreement).

H.
"Performance standards" - the expressed measure of the level of achievement established by the Employer for the duties and responsibilities of a position or group of positions.

I.
"Revalidated appraisal" - an appraisal, more than six (6) months old, that has been determined by the Employer to reflect accurately an employee's performance at the time it was revalidated.

J.
"Tax enforcement results" - tangible products resulting from the substantive efforts of professional and technical employees to enforce the laws relating to the filing of tax returns and the payment of taxes due.

K.
"Tax enforcement duties" - any duties, of any employees, that are intended to create tax enforcement results.

Section 3 Critical Elements and Performance Standards

A.
The Employer recognizes that, pursuant to 5 USC 4302, performance standards must, to the maximum extent feasible, permit the accurate evaluation of job performance on the basis of

objective criteria related to the positions in question.

B.
In accordance with 5 CFR 430.204(d)(1), after initial issuance of elements and standards, the elements and standards will be reissued annually, normally within thirty (30) days of the beginning of the appraisal period. Elements and standards will be based on the requirements of the employee's positions. Employees will be evaluated based on a comparison of performance with the standards established for the appraisal period. In addition, for employees covered by the Employer's general performance plans, each time an employee is assigned to a new position, the Employer will communicate the specific critical elements and performance standards of the position that will apply to the employee.

C.
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 an employee is expected to meet a numerical standard that is different from that referenced above, that difference will be communicated in writing.

D.
Each element and each aspect of the standard will be numbered and/or lettered for identification purposes. The Employer will inform the employee, at the time the elements and standards are communicated, whether aspects of any standards are to be accorded different weights.

E.
The Employer has determined that first line managers will meet with their employees once every twelve (12) months to discuss elements and standards. These meetings can occur as a group meeting (that is, more than one, or all of the employees, and the manager), or as a one-on-one session between an employee and the manager. The type of meeting will be decided on a case-by-case basis by the manager. Each union chapter whose bargaining unit members are attending the meeting, will be provided reasonable notification and an opportunity to attend the meeting. The purpose of these meetings or sessions will be to clarify any questions that the employees have concerning their elements and standards (for example, explanations or examples of what employees must do to perform at the levels above "Fully Successful").

F.
The Employer has determined that, to the maximum extent feasible, performance standards must be specific, observable and measurable. The performance standard, through its description of the goal in terms of quality, quantity or timeliness, must provide a clear means of assessing whether objectives have been met.

G.
(Forced Distribution) The Employer will not prescribe a distribution of levels of ratings for employees covered by this Agreement.

Section 4 Performance Appraisals

A.
Employees will receive performance appraisals annually. The ending date for an employee's annual rating period shall be based on a month determined by the last digit of the employee's Social Security Number (SSN). (Exhibit 12-1) However, if there is a change from one permanent position to another during the last ninety (90) days of the appraisal year the departure rating(s) becomes the rating(s) of record for the appraisal period. Additionally, when the manager cannot prepare a rating of record at the time specified in the plan, the appraisal period shall be extended for the amount of time necessary to meet a reasonable minimum appraisal period at which time a rating of record shall be prepared. The annual rating period date will remain as established regardless of within-grade increases, promotions, and any other actions whether temporary or permanent. The implementation of this section, including any impact on employees based upon changes in appraisal dates shall be determined through local negotiations. Such negotiations must be completed no later than October 1, 1994. If an agreement is not reached locally by October 1, 1994, the remaining issues in dispute shall be forwarded to the parties at the national level for final resolution including any formal impasse procedures.

B.
1. The Employer has determined that annual ratings/annual ratings of record will be prepared and recommended by employees' immediate supervisors (those who are immediately responsible for the employees' work and who assign, review and evaluate the employees' work).
2. The Employer has also determined that all other performance appraisals will be made by the employees' immediate supervisors (those who are immediately responsible for the employees' work and who assign, review and evaluate the employees' work). However, in a competitive action, if the immediate supervisor is to be considered for a vacant position for which the employee is also being considered, the appraisal will be made by the next higher level manager. In the event that the immediate supervisor is an acting supervisor, that is, a bargaining unit employee who has been designated to act as a supervisor but who has not been in a supervisory capacity ninety (90) days or more, the appraisal will be made by the next higher level manager.
3. Annual ratings/annual ratings of record when used will reflect the employee's performance for the full annual appraisal period unless the information necessary to make such an appraisal is not available. Ratings for periods of time which are less than the full annual 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).
4. During the final 30 days of an employee s annual appraisal period (or as otherwise agreed upon), the employee may prepare a self-assessments to submit for their manager's consideration. Employees will be allowed a reasonable amount of official time, not to exceed four (4) hours, to prepare such assessments.

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 and will be based on a reasonable sample of the employee's work.

D.
An employee will be advised each time an appraisal is used in a personnel action, and the employee will be provided a copy upon request.

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

F.
Supervisors will discuss employees' annual or revalidated appraisals at the time such appraisals are issued to employees.

G.
Employees may make written comments concerning any disagreement with an annual or revalidated appraisal within fifteen (15) workdays of issuance. In the case of any appraisal which will be used in a pending competitive action, written comments concerning disagreements must be submitted within three (3) workdays of issuance. Such comments will be attached to and become part of the appraisal.

H.
Employees will be provided with a reasonable amount of official time, not to exceed four (4) hours, to prepare written comments concerning any performance appraisal. Such comments will be attached to and become part of the appraisal. Failure to rebut does not indicate employee agreement with the appraisal. Similarly, failure by the supervisor to comment on the employee s rebuttal does not indicate agreement with the employee s comments. It is not necessary or appropriate for a supervisor to pre[are additional remarks regarding the employee s comments in that the appraisal constitutes management s stated position.

I.
An employee's initials on a performance appraisal, where initialing is provided for, indicates only that the performance appraisal has been received, not an employee's agreement with the performance appraisal.

J.
1. The Employer has determined that only time spent performing work related to an employee's elements and standards will be considered in performance appraisals. Authorized time spent performing collateral duties and Union representational functions 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.

2. The Employer has determined that a union representative working virtually full time on union duties may receive a revalidated appraisal. When this is not appropriate and when the union representative desires a rated appraisal, the appropriate management official and the union representative will consult over the matter and pursue agreement on a reasonable and sufficient amount of work necessary to receive a rating. For example, the appraisal could be based upon:
(a) working an amount of time equal to that which would meet the Service Center learning curve for the position held by the union representative; or,
(b) agreements which were in existence at the time NORD/NC IV were signed and which are in accord with existing regulations; or,
(c) the performance of tasks, projects, cases, or other work products/activities which are included in the employee s position description and ratable under one or more critical element.

3. If the union representative and management official cannot reach an agreement on the amount of work necessary to receive a rating, the employee may continue to work virtually full time on union duties or may perform the work the supervisior has identified. In either case, the employee is free to file a grievance.

K.
In the application of standards to individual employees, the Employer will take into account mitigating factors such as availability of resources, lack of training or frequent, authorized interruptions of normal work duties.

L.
All changes in working procedures must be communicated to employees before they can be charged with errors. If instructions were previously in writing the Employer will issue new written instructions as soon as possible.

M.
The process of monitoring performance is on-going. Therefore, the Employer will counsel employees in relation to their overall performance rating on an as-needed basis. Such counseling will normally take place when a manager notices a decrease in performance. Special emphasis should be given to those cases when an employees performance indicates a decrease in the overall rating.

1. Employees at the journey level and above who receive a three (3) in a critical element for more than three years in a row will be entitled to receive, upon request, a development plan. This plan will be jointly established and will identify work assignments and developmental activities which are designed to improve the employee s performance.

N.
Annual ratings, departure ratings prepared within the last ninety (90) days of the rating period and revalidated appraisals may be grieved within fifteen (15) days of their receipt by employees or within fifteen (15) days of their use in a completed personnel action (for example, when a selection has been made and announced in a promotion action or a roster established), but not

both. All other performance appraisals may be grieved only within fifteen (15) days of their use in a completed personnel action.

O.
In disciplinary actions, performance appraisals, if used to support the actions, may be challenged only in the grievance procedure provided for by this Agreement. In adverse actions or actions taken for unacceptable performance, performance appraisals, if used to support the actions, may be challenged in the grievance procedure or statutory appeals procedure.

P.
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 a lack of opportunity to perform in that element or to be observed performing in that element a Not Applicable (NA) will be awarded in lieu of any score. However, if the manager decides to award a 4 or 5 in an element and that same score or a lower score was awarded the prior year, no narrative will be required. In these instances the employee may prepare a narrative summary for that element in the same manner as provided in B.4" above.

1. If the Employer determines that a journey level or above employee in at least the second year of his or her position would receive a Rating of Record for the current appraisal period identical to the Rating of Record received for the previous period, he/she may recertify that the most recent Rating of Record is valid for performance in the current appraisal period. At least five (5) work days prior to this revalidation, the employee will be advised by the employer of his/her decision. While there is no narrative summary required for revalidation, the supervisor will still conduct a performance discussion with the employee.
(a) In these instances, the employee may prepare a narrative summary or self-assessment as provided in B.4. above and it will be attached to the revalidated evaluation for all purposes. If the manager objects to its accuracy, the manager may prepare his or her own full evaluation with narrative. The lack of a full evaluation in response does not indicate the manager agrees with the employee s self-assessment.
2. The Employer has determined that an employee s annual appraisal can be revalidated only once.

Q.
The Employer has determined that when the monitoring of an employee's performance while communicating with a taxpayer takes place without written notice to the employee at least eight (8) work hours in advance, the results will be made known to the employee within three (3) work days.

Section 5 Rating Scale

A.
Annual appraisals will be made on Form 6850 and will consist of ratings of 5,4,3,2 or 1, on each critical element. The ratings and definitions, which were established by the Employer, are defined as follows:

1. Outstanding: (5) exceeds all performance aspects of the standard;
2. Exceeds Fully Successful: (4) exceeds more than half of the performance aspects of the standard and meets the other performance aspects;
3. Fully Successful: (3) meets all of the performance aspects;
4. Minimally Successful: (2) fails one performance aspect;
5. Unacceptable: (1) fails two or more performance aspects;
6. NA (Not Applicable): performance of the duties/responsibilities reflected by the elements and standards has not been observed.

B.
Each performance appraisal will include an overall rating, established and determined by the Employer, as follows:
1. Outstanding: employee is rated "Outstanding" in more than half of the critical elements and "Exceeds Fully Successful" in the other critical elements;
2. Exceeds Fully Successful: employee is rated "Exceeds Fully Successful" or above in more than half of the critical elements and "Fully Successful" in the other critical elements;
3. Fully Successful: employee is rated "Fully Successful" or above in all of the critical elements;
4. Minimally Successful: employee is rated "Minimally Successful" in one or more critical elements but not Unacceptable in any critical elements;
5. Unacceptable: employee is rated "Unacceptable" in one or more critical elements.

Section 6 Receipt and Notice of Elements and Standards

A.
In no event will employees be held accountable or responsible for their elements and standards until they are received by the employees. The Employer has the responsibility of proving that the elements and standards were received by the employees.

B.
Employees will initial and date a receipt for the elements and standards to show when they were received and discussed with the employee. Initialing does not mean the employee agrees with the Employer-established elements and standards. This receipt will be maintained by the Employer and will be available to the employees upon request.

C.
A receipt will be obtained for substantive changes to elements and standards, for example, changes in numbers for OFP codes, 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 Employer. The Union will be invited to attend these meetings. Union representatives will receive copies at least two (2) workdays in advance of employees. Employees will be provided time at the

beginning of the meetings to read their elements and standards.

E.
Questions left unanswered during the meetings referenced above will normally be responded to within one (1) week of the end of the meeting. Answers to questions raised by or of interest to the group will be communicated to the group.

Section 7 New and Revised Elements and Standards

A.
The Union (at the appropriate level) will be provided copies of elements and standards that are new or revised, and will be afforded an opportunity to bargain impact and implementation before the elements and standards are put into effect. Subsequent to implementation, employees will be responsible for the elements and standards when received.

B.
If deletions are made for any reason in critical elements, performance standards, or the aspects that make up the standards, the Union will be notified as well as the affected employee(s) but the change will take effect immediately.

Section 8 Use of Statistics

A.
The Employer has determined that for purposes of rating critical elements with performance standards that do not contain a numerical measure of performance, statistics, however generated, may be used as performance indicators provided, however, that tax enforcement results will not be accumulated and maintained as a regular statistic in such a way as to identify the product of any individual employee, provided further, that the Employer may raise any question with an individual employee about the number of cases the employee has turned in during a specific period, the amount of time the employee has been spending on individual cases, or the kind of results the employee has been getting.

B.
The Employer has determined that statistics on tax enforcement results concerning an employees performance maintained by the Employer for the purpose of forecasting and monitoring aspects of work planning and control programs will not be used as quotas, allocations or as specific amounts of work that must be completed by any individual employee.

C.
The Employer has determined that enforcement production records will not be used to establish individual quantity performance standards. None of the foregoing will be used to compare one employee with another. For example, no enforcement employee will be adversely evaluated because he or she failed to meet a certain numerical "average," "rate," "dollar amount," or "percentage".

D.
The Employer and the Union recognize that the Employer has embarked upon a program of automation that will have an as yet undetermined impact on the evaluation of individual employee performance. In recognition of this fact, the Employer will bargain the impact and implementation of any new automated system affecting employee performance appraisal during the life of this Agreement.

Section 9 Evaluative Recordation

A.
The Employer has determined that an evaluative recordation will be furnished to an employee within thirty (30) calendar days of its development or receipt by a supervisor. If not furnished to the employee within thirty (30) calendar days, it may not be used by the supervisor or by a ranking panel or ranking official. Any material which may have an adverse effect on an employee's appraisal or rating by a ranking panel or ranking official, the maintenance of which is not required by the IRM system and which is not shared with the employee, shall be removed and destroyed.

B.
The Employer will grant the employee a reasonable amount of official time to make written comments concerning any disagreement with an evaluative recordation or other review document at any time prior to its use in a performance appraisal or personnel action. Such comments will be attached to and become a part of the appraisal. The manager will determine the appropriate time for the employee to prepare the written response based on workload demands. This time will be scheduled no later than three (3) work days after the receipt of the request for official time.

C.
Evaluative recordations respecting telephone monitoring (for example, Forms 6067 and 8094-A) will generally be completed by the Employer within two (2) days of the monitored calls and shared with the affected employees within that time. However, failure to meet this goal shall not operate to preclude the Employer from using such information pursuant to subsection 9A above.

Section 10 Details

Pursuant to 5 CFR 430.205(d), when employees are detailed or temporarily promoted and the assignment is expected to last one hundred-twenty (120) days or more, the Employer will provide the employees with critical elements and standards as soon as possible (no later than thirty (30) days from the beginning of the assignment). The employees will be rated on the critical elements for the assignment. These ratings will be considered in deriving the employees next ratings of record.

Section 11 New System

The Employer will not implement any new system of elements and standards during the life of this Agreement (that is, generic standards) without affording the Union the opportunity to reopen this

article.

Section 12 New Rating Levels

The Employer has determined to write critical elements and performance standards at the "Fully Successful" level and at a level above and at a level below the "Fully Successful" level. The Union will be afforded the opportunity to bargain impact and implementation before these elements and standards go into effect.

Section 13 Computer Tracking

At the outset of this Agreement, and quarterly thereafter, managers will inform their employees in writing of all computer programs they intend to use to track their employees performance.

Article 13
Promotion/Other Competitive Actions

Section 1 Purpose

A.
The parties recognize the importance of a systematic and equitable process that affords long-term employees opportunities to work in the location of their choice, and provides bargaining unit employees the maximum opportunity to develop and advance to their full potential, consistent with the recognized need of the Employer to maintain staffing levels sufficient to meet mission requirements.

B.
1. The Employer has determined to provide first consideration to IRS employees for its bargaining unit vacancies.
2. In filling bargaining unit positions, the Employer has determined that selections will be made from within the Internal Revenue Service whenever the employees who are eligible for consideration are as well qualified as those available from outside the Internal Revenue Service.

C.
The Employer will provide the local chapter/joint council with a yearly accounting of the number of bargaining unit vacancies by grade and series filled with bargaining unit employees and those filled with non-bargaining unit employee. The information will also include the retention rate for external selectees for the prior year. The parties will review these statistics in the context of IRS P-0-4 to discuss the extent to which selections have been made from within the IRS. This discussion will not focus on individual selection actions.

Section 2 Applicability

A.

The provisions of sections 3 through 6, and 8 through 11 below apply to all placement actions within the bargaining unit except those specifically excluded by subsections 2B and 2C. Examples of such actions are:

1. filling a position by promotion;
2. filling by reassignment, transfer, reinstatement, or demotion to a position with a higher graded full performance level than the applicant's last position;
3. filling a position by temporary promotion for more than one hundred and twenty (120) days;
4. permanent or temporary conversion for more than one hundred and twenty (120) days, from one work schedule to another, for example, a seasonal or career/career conditional intermittent employee to regular full-time or part-time, or a career/career conditional intermittent employee to seasonal tour of duty;
5. filling a position by reassignment if a vacancy announcement has been posted, unless:

(a) unforseen circumstances of an extraordinary nature become known subsequent to the posting of a vacancy announcement;
(b) a roster has been established; or
(c) the Employer uses the voluntary relocation procedure described in Article 15; and

6. filling bargaining unit positions with non-bargaining unit applicants.

B.

The provisions of sections 3 through 6 and 8 through 11 below do not apply to the filling of bargaining unit vacancies by:

1. reassignments or change to lower grade except as set forth in subsections 2A2 and 2A5;
2. promotions to positions which 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;
3. re-promotion to grades or positions from which an employee was demoted within the Service without personal cause; that is, without misconduct or inefficiency on the part of the employee and not at the employee's request;
4. promotion to higher grade position, a requirement of which is specific training, provided selection for such training was made in accordance with this Agreement;
5. promotion of occupants of career ladder positions to the full performance level;
6. promotion to GS-9 of individuals serving under a Schedule B appointment in an occupation formerly filled through OPM's Professional and Administrative Career Examination (PACE);
7. Government-wide special emphasis programs (such as VRA, Handicapped, Worker Trainee, and Cooperative Education Programs) up to and including conversion into the competitive service;
8. any other mandatory exceptions provided for in OPM regulations;
9. promotion due to accretion of duties where all employees performing the same work will be promoted;
10. filling positions by reinstatement or transfer;
11. filling a position by temporary promotion of one hundred and twenty (120) days or less;
12. increases in work schedule of one hundred twenty (120) days or less;
13. returning an employee to a full time tour of duty who has previously received a change to a part time tour of duty, (similarly situated employees will be treated equally);
14. the filling of non-budgeted bargaining unit positions with managers or management officials;

and
15. the return of managers or management officials to bargaining unit positions at the grades from which they left the bargaining unit.

Section 3 Vacancy Announcements

A.
Vacancy announcements will be published prior to taking any of the placement actions described in subsection 2A for which bargaining unit employees may compete. The vacancy announcement will be posted for ten (10) working days and at a minimum will contain the following:
1. announcement number;
2. opening date;
3. title, series, grade of position(s), and organization allocation(s) of the position(s) to be filled, including POD;
4. shift information, for example, hours of work, and the number of position(s) to be filled (except where a roster is being announced);
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 use of interviews, tests, etc. (none of which may be used unless listed on the announcement);
9. statement of roster, when applicable;
10. closing date;
11. statement of equal employment opportunity;
12. where to submit applications;
13. career ladder, when appropriate;
14. statement of availability of moving expenses; and,
15. expected length of season and whether selectee will be certified as eligible for health insurance.

B.
The Employer has determined that 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.

C.
Changes to vacancy announcements of a nonsub-stantive nature, that is announcement number and the number of vacancies where the increase is less than four (4), will not require extension of the posting time.

D.
Two copies of all bargaining unit vacancy announcements will be sent to each chapter president in the appointing office, concurrent with the posting.

E.
The following will be the minimum areas of posting vacancy announcements:
1. for professional and nonprofessional positions, (except as described below), on all official bulletin boards throughout the appointing office in which the vacancy exists;
2. vacancy announcements for key district positions will be posted on all official bulletin boards in the key district and the locations of its associate districts where key district employees are located;
3. vacancy announcements for Appeals Officer positions at GS-15 and below will be posted on all official bulletin boards both regional and office-wide and at other IRS activities within the region in which the vacancy exists; and
4. in Headquarters, vacancy announcements will be posted on allofficial bulletin boards in Headquarters.

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

G.
The Employer has determined that vacancies will not be announced which allow for non-competitive promotion above the first full working level unless the following conditions are met:
1. the position is announced under the terms of this article at the regular career ladder; and
2. thereafter the position is announced on a nationwide basis at the regular career ladder.

H.
If a vacancy announcement is canceled, the reason for the cancellation shall be noted on the promotion certificate and/or made part of the promotion file. A copy of the document showing the reason will be simultaneously sent to the chapter/joint council.

Section 4 Application Procedures

A.
Employees must submit applications for each vacancy or roster for which they wish to be considered. An individual application may be submitted for each available vacancy at the time of the vacancy announcement or employees may submit applications for continuous consideration (Form 4536, Exhibit 13-1) which shall expire at close of business on December 31st of each year. Employees may indicate on the applications for continuous consideration the posts of duty for which they desire to be considered. Employees may withdraw applications for a position at any time. The fact that employees do not accept an offer of promotion will not be cause for their removal from a highly qualified roster.
B.
If it is projected that more than one (1) vacancy will occur in any one classification and grade level in a six (6) month period, the Employer may maintain a roster of highly qualified candidates for as long as six (6) months.

C.
Vacancies for the following positions that are to be filled by competitive action will be announced separately:

1. Employee Plans Specialist
2. Exempt Organization Specialist
3. Examination Reviewer
4. Appraiser
5. Engineer
6. Forester
7. Geologist
8. Revenue Officer assigned to special procedure components
9. Employee Plans Technician
10. Employee Plans Agent.

D.
If it is projected that more than one (1) vacancy in any of the above listed positions will occur in a six (6) month period, and the Employer elects to utilize a roster, a separate roster will be maintained for each position.

E.
When fewer than four (4) highly qualified applicants remain on a roster prior to its expiration, it will be the Employer's option to submit fewer than four (4) best qualified applicants to a selecting official or to convene a ranking panel to consider whether any of those qualified applicants should be placed on the highly qualified list or roster. When the ranking panel has been convened and the list does not yield sufficient highly qualified applicants to bring the highly qualified roster to a minimum of four (4) applicants, plus one (1) applicant for each additional vacancy, a vacancy announcement will be posted prior to filling the vacant position(s).

F.
An employee who applies for a position and is not found eligible will be notified prior to the establishment of a best qualified list or a highly qualified roster.

G.
Applicants will not be considered if they do not meet all time-in grade requirements on the date the announcement closes.

H.
Upon request, applicants who have been determined not to be qualified will be provided a copy of the qualification standards for the position for which they applied.

I.
Each employee who has applied for and meets the eligibility requirements and any selective placement factors previously announced for a vacancy shall be ranked as described below, using Form 6850, Job Element Appraisal, as prepared in accordance with the provisions of Article 12 of this Agreement. However, the Employer has determined that employees rated below "Fully

Successful" in a similar critical element required for a job may not compete for a promotion in that job in a competitive action.

J.
In promotion actions, the rating on Form 6850 may be used for a period of six (6) months. When the appraisal is more than six (6) months old, on or before the date of a vacancy announcement, it may be revalidated if accurate, and be used for an additional six (6) months. A revalidated appraisal is one that is more than six (6) months old and that has been determined by the Employer to reflect accurately an employee's performance at the time it was revalidated.

K.
The employee's Form 6850 will be forwarded to the ranking panel or ranking official considering the vacancy or vacancies applied for by the employee, and will not be altered or changed in any manner by the panel or ranking official.

L.
For positions at or below the journey level, applicants must must complete a Merit Program Questionnaire. The ranking official or panel will use this form in conjunction with the applicants' appraisals to determine each applicant's potential. This form will be used in lieu of SF-171's and/or OPF's. In order to complete this form, each applicant will receive a reasonable amount of official time and will be provided access to his or her OPF. If this questionnaire is not attached to the application, the Employer will contact the employee to determine if the questionnaire has been completed. No additional information will be included on this questionnaire at the local level.

Section 5 Ranking Procedures

A.
The Employer will appoint a ranking panel of three voting persons, or will appoint a ranking official, to evaluate the applicants. The Employer has determined that the selecting official may not serve on a ranking panel or as a ranking official.

B.
It shall be the responsibility of the panel or official to consider the appraisal, relevant experience and training, relevant incentive awards, and such other relevant material or evaluative methods deemed necessary.

C.
All applicants will be treated uniformly to the greatest extent possible. Applicants who are candidates for reassignment will be rated and ranked along with other applicants.

D.
The ranking panel or ranking official will then determine the score (5 to 1) to be assigned to an applicant for each critical element of the position to be filled. A score will be assigned for each critical element as follows:

Excellent Potential	5
Substantial Potential	4
Good Potential	3
Moderate Potential	2
Limited Potential	1

E.
The Employer has determined that the standards for the foregoing ratings will be as follows:
Rating Level 5: Excellent Potential
The applicant is now able to perform at a level which is above fully successful on this critical element.

Rating Level 4: Substantial Potential
The applicant is now able to perform at a level which is fully successful on this critical element.

Rating Level 3: Good Potential
The applicant can be expected to perform at a level which is fully successful on this critical element after minimal developmental training and/or experience.

Rating Level 2: Moderate Potential
The applicant can be expected to perform at a level which is fully successful on this critical element only after considerable developmental training and/or experience.

Rating Level 1: Limited Potential
The applicant can be expected to perform at a level which is fully successful on this critical element only after extensive additional developmental training and/or experience.

F.
The Employer has determined that individual members of the ranking panel or the ranking official will individually rate each critical element for each applicant. Each member's rating shall become a part of the promotion file. The scores given for each applicant by each member of the ranking panel will then be added and divided by the number of members on the ranking panel to obtain the final numerical score for each critical element.

G.
The Employer has determined that the ranking panel or the ranking official will prepare one written narrative or statement concerning each applicant considered for each critical element of the position to be filled. This narrative statement will reflect the applicant's ability to perform in the position for which the applicant is being considered. If the immediate supervisor of any applicant is a member of the ranking panel, then each panel member will prepare separate narratives. Any conclusion relative to the rating of potential will be reflected in the narrative and include information upon which the rating was based, citing the factor(s) relevant to the rating.

H.
In no case will a rating be justified solely by a mathematical tabulation of scores on any

document(s), for example, an annual appraisal.

I.
The evaluation will be fair and objective.

J.
The following, established by the Employer, shall be used for ranking applicants.
1. When an applicant is being considered for a position at the full performance level or below:
(a) add the numerical rating for each critical element on Form 6850, divide the total by the number of critical elements, and multiply the results by 4;
(b) add the average ratings for each critical element of the position to be filled together, divide the total by the number of critical elements, and multiply the results by 6;
(c) add the total scores obtained in (a) and (b) above;
(d) round off scores to two decimal places only.
2. When an applicant is being considered for a position above the full performance level:
(a) add the numerical ratings for each critical element on Form 6850, divide the total by the number of critical elements, and multiply the result by 6;
(b) add the average ratings for each critical element of the position to be filled, divide the total by the number of critical elements, and multiply the result by 4;
(c) add the total scores obtained in (a) and (b) above.
(d) round off score to two decimal places only.
3. Add one (1) point (up to a maximum of three (3) points) for each Quality Step Increase, performance award or performance-related monetary Special Act Award (except Manager's Awards) approved for the applicant in the last three (3) years.
4. The ranking official or panel shall establish in each action a cut-off score for highly qualified. The four (4) applicants who rank at the top will be designated as best qualified.

K.
As an alternative to the provisions of subsection 5A-J above, when filling vacancies above the journey level, if all eligible candidates are currently in the same series as the position to be filled, the Employer will multiply the average critical element rating from the employee's appraisal by ten (10). This score plus the performance related award points will be used to establish the HQ and BQ lists in rank order. If any eligible candidate has a different set of critical elements or additional critical elements, the Employer will use the ranking process outlined in subsection 5 A-J.

L.
The selecting official will receive, in rank order, the four (4) applicants on the best qualified list plus one additional applicant for each additional vacancy. Up to ten (10) applicants may be certified for one vacancy if there are tied scores. If more than ten (10) applicants for one vacancy have tied scores, IRS length of service will control.
M.
An employee's accumulation or balance of annual or sick leave may not be considered by the ranking panel or ranking official, a selecting official, or supervisor as a basis for selection or promotion.

N.
If the Employer determines to interview any employees in a selection process, all similarly situated employees will be interviewed. Any general questions used in the interview process and the Employer's notes will be recorded and kept in the file. This shall not be construed to require the panel to ask identical questions of each applicant.

O.
Any selection technique utilized by the selecting official will be uniformly applied to all best qualified applicants referred to the selecting official.

Section 6 Promotion Files and Certificates

A.
Upon conclusion of the ranking process, a promotion certificate shall be prepared by the Employer. It will contain the following information:
1. names of all applicants found highly qualified;
2. names of applicants identified as best qualified;
3. names of selected applicant(s);
4. names of ranking official or panel members;
5. evaluation methods used to determine highly qualified; and
6. name of selecting official.

B.
The Employer will maintain a copy of all promotion certificates for a period of at least one (1) year.

C.
Upon selection and notification of applicants for promotion, a designated Union official in each of the chapters in the appointing office will be concurrently sent a copy of the promotion certificate previously given to the selecting official. The promotion certificate will identify the selected applicant(s).

D.
In the case of roster announcements:
1. the roster with the names of all highly qualified applicants will be furnished to the chapter president or joint council chairperson at the time the roster is established;
2. after selections from rosters, the Union will be furnished the list of best qualified applicants referred to the selecting official, with the selected applicant(s) identified; and
3. all highly qualified applicants will be notified of their standing on a roster at the time the roster is established.

E.
The Employer will maintain promotion or competitive selection files in accordance with FPM regulatory requirements.

F.
Additional positions of the same kind (that is, those with the same title, series and grade, at the same POD, and same group or unit) may be filled within thirty (30) days of the initial selection in cases where vacancies remain or occur within the thirty (30) days. In such cases, the originally selected employee will be replaced on the new best qualified list if appropriate.

Section 7 Career Ladder Promotions

A.
Employees in career ladder positions will be promoted in the first pay period after:
1. they become minimally eligible to be promoted (after one year in their positions or whatever lesser period satisfies the basic eligibility requirements); and
2. they are capable of satisfactorily performing at the next higher level.

B.
For employees whose elements and standards are no different than 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.

Section 8 Miscellaneous

A.
The fact than an employee is the subject of a conduct investigation will not prevent or delay the employee's promotion, which would otherwise be made, unless the Employer judges that such delay is necessary to protect the integrity of the Service.

B.
Subject to its right to assign employees, the Employer will make a reasonable effort to return employees to their former or like positions, who, within the last year, were promoted and subsequently demoted for inability to perform at the higher level.

C.
Except in the case where an employee selected for a position must complete training before assuming duties of the new position, an employee who is selected for promotion will have the promotion become effective no later than one (1) complete pay period following selection. For employees who must first complete training, the promotion will become effective at the beginning of such training.

D.
Any applicant designated best qualified who is not selected will, upon request, be entitled to counselling by the immediate supervisor. In those instances where the immediate supervisor is not the selecting official, the applicant may, upon request, obtain additional counseling from the selecting official.

E.
When interviewing applicants for placement, the Employer will comply with the FPM.

F.
Any applicant on the best qualified list who declines a selection offer will be replaced by the next higher ranking qualified applicant.

G.
Grievances over positions in other Employer bargaining units must be filed with the grievant's immediate supervisor under the procedures of this Agreement.

Section 9 Release of Information

A.
Upon request, the Employer will make available to any applicant involved in a competitive action governed by the terms of this article the ranking panel's or ranking official's written narrative statement and score assigned to the applicant. Such request should be made through the applicant's supervisor.

B.
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" generated or utilized by the ranking panel or ranking official in assessing the qualifications of the eligible applicants (bargaining unit and non-bargaining unit) in regard to a grieved promotion action, subject to the following criteria:
1. the aforementioned material, consisting of the panel's evaluation, supervisory appraisals, and records related to experience, training and awards, will be provided to the grieving employee's steward subject to the Employer's legal responsibility and obligation to protect the privacy of the eligible applicant(s) involved in the promotion in question;
2. if the grievance is confined to best qualified applicants, only the evaluative material of such applicants will be provided;
3. if the grievance involves highly qualified applicants, only the evaluative material of all highly qualified and best qualified applicants will be provided;
4. if the grievance involves questions of basic eligibles, evaluative material of all applicants will be provided.

C.
Challenges to the Employer's action in the implementation of subsection B above, if any, may be grieved and finally resolved by an arbitrator making an "in camera" inspection of the entire promotion file, subject to the "privacy" protection cited above.

Section 10 Priority Consideration

A.
If it is determined, through the grievance procedure, that violations of the provisions of this article

resulted in denying the grievant(s) proper consideration, corrective action will be taken as follows:
1. employees erroneously omitted from a best qualified list shall receive priority consideration in accordance with the FPM;
2. employees on the best qualified list who did not receive a fair and objective rating from the ranking panel, ranking official or immediate supervisor shall be entitled to priority consideration, if their rank order on the best qualified list is improved;
3. employees who were erroneously omitted from, or improperly ranked on a roster announcement, but who do not otherwise qualify for relief under subsection A1 or 2 above, will be ranked in proper order on such a roster; and
4. other violations will be remedied as appropriate.

B.
Priority consideration consists of a promotion certificate which contains an employee's name alone being sent to a selecting official before the official considers other applicants for a position.

C.
An employee will be entitled to a separate priority consideration for each vacancy announcement for which the employee was improperly considered.

D.
If more than one employee is entitled to consideration, the names of only those employees will be submitted on a single certificate to the selecting official for the next appropriate vacancy.

E.
If the appropriate vacancy has already been announced, the employees due the priority consideration will be considered by the selecting official before other applicants are ranked or referred for selection.

F.
When the Employer considers employees who have priority consideration pursuant to this Agreement and does not select those employees, the Employer will put the reasons for nonselection in writing and serve a copy simultaneously on the employees.

G.
Once the deadline for filing a grievance or other complaint has passed, employees who have not filed a grievance or other complaint or had one filed on their behalf may only be given priority consideration pursuant to an order issued by a higher level authority.

Section 11 Modifications to Qualifications

A.
In any competitive action where the qualification requirements are being modified, the Employer shall state on the vacancy announcement what the modified minimum qualification requirements are. In addition, a statement that qualification requirements have been modified shall be included on the vacancy announcement.

B.
The Employer shall reduce to writing the reasons for electing to modify qualification requirements in connection with a competitive action. This determination must state the reason(s) for modifying the qualification requirements. Prior to posting the vacancy announcement, all chapters in the appointing office shall be provided a copy of this determination and afforded five (5) workdays within which to comment and/or discuss the determination with the Employer. The Employer shall consider any input provided by the local chapter(s).

Article 14
Release/Recall Procedures

Section 1 General Provisions

A.
Basis for Release/Recall
1. Seasonal Employees:
(a) the release and recall of seasonal employees in Taxpayer Service Division will be accomplished on a division-wide basis by overall performance of those employees within the same post of duty (POD) Possessing the skill(s) needed.
(b) the release and recall of seasonal employees outside Taxpayer Service Division will be accomplished on a branch-wide basis by overall performance of those employees within the same POD possessing the skill(s) needed. However, the local parties may agree to release and recall on a branch-wide basis within the same commuting area.
2. Career/Career-Conditional Intermittent Employees
(a) the release and recall of career/career-conditional intermittent employees in Taxpayer Service Division will be accomplished on a division-wide basis by overall performance of those employees within the same POD possessing the skill(s) needed.
(b) the release and recall of career/career-conditional intermittent employees outside Taxpayer Service Division will be accomplished on a branch-wide basis by overall performance of those employees within the same POD possessing the skill(s) needed. However, the local parties may agree to release and recall on a branch-wide basis within the same commuting area.
3. Employees on Term Appointments:
the release and recall of term employees will be accomplished on the same basis as for seasonal employees if the term employees are seasonal (on the same basis as career/career-conditional intermittent employees if not) but term employees will be listed on a separate list in either case, and shall be released before seasonals in the same work area and recalled after seasonals in the same work area, following the procedures outlined in sections 2, 3 and 4 below.

B.
Notice of Release
A seasonal employee will, whenever possible, receive at least (5) days notice of release.

C.
Notice of Recall

1. Seasonal Employees:
(a) notice to a seasonal employee of recall will be given first by telephone.
(b) one call will be made during the day and a second call will be made during the evening hours.
(c) if direct phone contact is not made with the affected employee, written confirmation of the attempt to call will be sent to the employee by regular mail on the next work day after the telephone calls were made. An employee who receives the letter and contacts the Employer within forty-eight (48) hours will be returned to work provided:
(1) the returning employee has not missed any essential training in the interim; and
(2) the remaining work is expected to last for at least one (1) administrative workweek.
2. Career/Career-Conditional Intermittent Employees: Notice to a career/career-conditional intermittent employee of recall will be sufficient if given by telephone.
3. It is the responsibility of the employee to provide the Employer with a current address and telephone number.

D.
Skills
1. Skills will be determined by the Employer. The Employer will assign skills in a fair and objective manner. ln the absence of any assignment of skill to an employee, the employee shall be presumed to possess those skills that have been assigned to other employees in identical positions (same title, series, and grade) within the employee's assigned branch. When skills are specifically assigned, it will be done by means of written notice.
2. The Employer will establish and maintain a current listing of the skills established in each branch.
3. When the Employer makes changes to the assignment of skills, the change will be made known to, and discussed with, the employee(s) affected in advance of implementing the change.

Section 2 Seasonal Release/Recall Procedures

A.
Release of Seasonal Employees
1. The Employer will canvass employees, in the appropriate areas specified in subsection 1A1 above, with the specific skill(s) affected to determine if a sufficient number of employees wishes to accept a voluntary release.
2. The Employer has determined that:
(a) if more employees wish to be released than is necessary, the employees with the earliest service computation dates will be released;
(b) if the canvass does not result in a sufficient number of voluntary applications for release, subsequent placement of employees in non-work status will be based on a ranking of employees who possess the specific skill required to perform the remaining work, as set forth in B below.
3. The ranking described in subsection 2A2(b) will be reflected on a list to be known as the release/recall list (seasonals).
4. The Employer has determined that those who rank the lowest on the release/recall list will be placed in a non-work status first and those ranking highest, last.

B.

Ranking seasonal Employees for Release

1. Employees' performance appraisals based on the critical elements and performance standards of their positions will be used to rank employees as follows:

(a) add the numerical ratings for each critical element;

(b) divide the total in (a) above by the number of critical elements;

(c) the result in (b) above is the number of points that are assigned for ranking purposes.

2. The release/recall list will be constructed as follows:

(a) list all seasonal employees on a release/recall list according to the score obtained in 1 above;

(b) those seasonal employees with the highest score will be at the top of the list, those with the lowest at the bottom;

(c) newly-hired seasonal employees who do not have performance appraisals consistent with the provisions of section 4 of this article will be placed on the bottom of the release/recall list by their training test scores until such time as they are evaluated for the next list;

(d) for those seasonal employees who do not have performance appraisals or training test scores, ranking will be accomplished by placing them on the list below those employees with training test scores by their score on the OPM certificate;

(e) employees will be informed of their position on the list.

3. The Employer has determined that ties in ranking will be broken by service computation date.

C.

Recall of Seasonal Employees

1. The order of recall will be based on the release/recall list.

2. The Employer has determined that those highest on the list who possess the specific skills needed will be recalled first, those lowest on the list, last.

Section 3 Career/Career-Conditional Intermittent Release/Recall Procedures

A.

Release of Career/Career-Conditional Intermittent Employees

1. When it becomes necessary to place any or all of the career/career-conditional intermittent employees, in the appropriate areas specified in subsection 1A2 above in a non-work status, the release will be based on a ranking of those employees who possess the skills required to perform the remaining work, as set forth in B below.

2. This ranking will be reflected on a list to be known as the release/recall list (intermittents).

3. The Employer has determined that those who rank the lowest on the release/recall list will be placed in non-work status first and those ranking highest, last.

B.

Ranking Career/Career-Conditional Intermittent Employees for Release

1. Employees' performance appraisals based on the critical elements and performance standards of their positions will be used to rank employees as follows:

(a) add the numerical ratings for each critical element;

(b) divide the total in (a) above by the number of critical elements;

(c) the result in (b) above is the number of points that are assigned for ranking purposes.

2. The release/recall list will be constructed as follows:

(a) list all career/career-conditional intermittent employees on a release/recall list according to the score obtained in 1 above;
(b) those career/career-conditional intermittent employees with the highest score will be at the top of the list, those with the lowest at the bottom;
(c) newly hired career/career-conditional intermittent employees who do not have performance appraisals consistent with the provisions of section 4 of this article will be placed on the bottom of the release/recall list by their training test scores until such time as they are evaluated for the next list;
(d) for those career/career-conditional intermittent employees who do not have performance appraisal or training test scores, ranking will be accomplished by placing them on the bottom of the list, below those employees with training test scores, by their score on the OPM certificate;
(e) employees will be informed of their position on the list.
3. The Employer has determined that ties in ranking will be broken by service computation date.

C.
Recall of Career/Career-Conditional Intermittent Employees
1. The order of recall will be based on the release/recall list.
2. The Employer has determined that those highest on the list who possess the skill(s) needed will be recalled first, those lowest onthe list, last.

Section 4 Performance Appraisals for Release/Recall of Seasonal and Career/Career-Conditional Intermittent Employees

A.
Seasonal and career/career-conditional intermittent employees will be appraised for release/recall purposes based on the critical elements and performance standards of their position consistent with the provisions of this section.

B.
1. The appraisal of an employee's performance for release/recall purposes will be completed no later than May 10 of each calendar year.
2. If the employee has received an annual appraisal under the provisions of Article 12, for which the anniversary date was within the last six (6) months from May 10, that annual appraisal may be used for release/recall purposes.
3. If the employee has received an annual appraisal under the provisions of Article 12 for which the anniversary date was six (6) months or more but less than twelve (12) months from May 10, that annual appraisal may be revalidated and used for release/recall purposes.
4. If the employee has not received an annual appraisal under the provisions of Article 12 with an anniversary date within the last twelve (12) months from May 10, the Employer will prepare an appraisal of the employee's performance to be completed no sooner than April 10 and no later than May 10 which will cover the employee's performance from May 10 of the previous year.
5. Employees will be appraised under this subsection only if they have performed under their elements and standards for ninety (90) days (thirty (30) days for distribution center employees) by May 10. If employees have not performed under their elements and standards for the required period by May 10, they will be ranked for release/recall purposes consistent with the provisions of

subsections 2B2(c) and (d) or subsections 3B2(c) and (d) of this article as appropriate.

C.
The appraisals outlined in subsection B above will remain in effect for release/recall purposes for a period of twelve months (May 10 through May 9).

D.
1. The provisions in subsections A through C above will not become effective for those seasonal and career/career-conditional intermittent employees (in the appropriate organizational area established consistent with subsection 1A) in the Collection Division until there is a need to establish a release/recall list in that organizational area.
2. When it becomes necessary to establish a release/recall list in the Collection Division, the initial list will be constructed as follows:
(a) if the employee has received an annual appraisal under the provisions of Article 12 for which the anniversary date was within six (6) months from the date for release, that annual appraisal may be used to rank the employee;
(b) if the employee has received an annual appraisal under the provisions of Article 12 for which the anniversary date was six (6) months or more but less than one (1) calendar year from the date of release, that annual appraisal may be revalidated and used to rank the employee;
(c) if the employee has not received an annual appraisal under the provisions of Article 12 with an anniversary date within the last twelve (12) months from the date of release, the Employer will prepare an appraisal of the employee's performance covering the last twelve (12) months; and
(d) if the employee has not performed under the critical elements and performance standards for ninety (90) days by the date of the appraisal, the employee's performance will not be appraised under the provisions of this subsection; in such cases the employee will be ranked for release/recall purposes consistent with the provisions of subsections 2B2(c) and (d) or 3B2(c) and (d) of this article as appropriate.
3. After the initial release/recall list for the appropriate organizational area has been established, the provisions of subsections A through C above will apply to seasonal and career/career-conditional intermittent employees in the Collection Division.

E.
This article may be reopened by the Employer during the life of this Agreement for the purpose of establishing dates other than those specified in subsection A through C above for the Collection function. If the Employer exercises this right it shall be upon thirty (30) days written notice to the Union and such notice will be accompanied by the Employer's proposals for changes thereto. Any negotiations deemed necessary shall be undertaken by the parties on a mutually agreeable date but in any event not later than twenty-one (21) days following the date on which notice is given to the Union by the Employer.

Section 5 Union Notification

A.
1. The Union chapter in the appointing office that has jurisdiction over the positions from which a release or recall is occurring will be sent a copy of every release/recall list provided for in this

article once it is established.
2. The Union will receive notice of when a release or recall is to be effected.

Section 6

A.
When the Employer makes an increased tour of duty available to seasonal employees, the Employer will make the tour of duty available based on the provisions in subsection 2C of this article.

B.
A decrease in seasonal employees' tours of duty will be based on the provisions in subsection 2A of this article unless the decrease would violate the employees' established conditions of employment.

C.
1. Selection of seasonal employees for training courses will be effected on the basis of the employees' ranking on the release/recall list.
2. The Employer has determined that those with the highest ranking will be selected first.

Section 7

A.
When an insufficient number of seasonal or career/career-conditional intermittent employees is available for recall at a given POD, release/recall lists of POD's within the same commuting area may be temporarily consolidated.

B.
Under these circumstances, those employees "borrowed" from other POD's will be released first.

C.
The fact that employees have been "borrowed" by another POD will have no impact on their position on the original release/recall list.

Section 8

Notwithstanding the foregoing provisions of this article, the Employer retains the right to retain individuals who would otherwise be released, or to recall employees who would not otherwise have been recalled at that point in time. This right shall be exercised solely for the purpose of training or when a particular skill is required to perform a specific task, for example, bilingual capability.

Article 15
Reassignments and Voluntary Relocations

Section 1 Purpose and Definitions

A.

This article establishes procedures for making certain changes in employees' work assignments.

B.

For purposes of this article:

1. "position" means a set of duties requiring the full or part time employment of one person, as described in the position description; and
2. "reassignment" means a permanent change in an employee's position or a permanent change in the post of duty (POD) to which the employee is assigned, without promotion or demotion.

Section 2 Involuntary Reassignments

A.

Involuntary reassignments due to staffing imbalances will be effected by reassigning the least senior employee at the affected POD (using IRS service) who meets the position requirements. Prior to an involuntary reassignment due to a staffing imbalance, the Employer will solicit volunteers for reassignment. If more than one qualified employee volunteers for reassignment, the employee with the greatest IRS service will be reassigned. The provisions of this section also apply to involuntary reassignments within a post of duty.

B.

Notwithstanding the provisions of A above, employees in their first year as revenue agents, revenue officers, or tax auditors are subject to reassignment without regard to their length of IRS service, provided that, among such first year employees, IRS service will be used when fewer than all such first-year employees need to be reassigned.

C.

When employees have been reassigned due to the abolition of their positions, they will be given the preference for reassignment back to such positions provided that such positions have been reestablished within one (1) year of abolition, and the employees apply for such positions within fifteen (15) days of receiving written notice (to be given by the Employer) of the reestablishment of the positions. If such reassignment due to job abolition was to a position within the commuting area, employees will be offered the right of first refusal back to such positions. If there are two (2) or more applicants for a reestablished position, the most senior applicant, using IRS service, who meets the position requirements will have preference. The parties recognize it is in the interest of the

Government to return applicants to their former positions at Government expense whenever possible.

1. When employees have been involuntarily reassigned from a position in the last five (5) years, they will be entitled to return to a vacant position with the same title, series, and grade in the location they were forced to leave. No moving expenses are authorized in such circumstances.

D. The local parties are authorized to negotiate when the Employer determines to change the initial post of duty (prior to reporting to such POD) for newly appointed employees.

E.
The Employer has determined that reassignments will not be used in lieu of discipline.

F.
1. For involuntary reassignments (other than those described above) that entail a move of forty (40) miles or less, the following procedures shall apply:
(a) the Employer will designate the employees who will be reassigned;
(b) the designated employees will be given five (5) workdays notice (15 for POD changes); and
(c) any adverse impact may be negotiated by the parties at the local level.
2. The parties jointly commit to work together in minimizing the adverse impact on employees involuntarily reassigned under this subsection. The parties further commit to fully exploring a variety of options which minimize adverse impact such as Flexiplace, Alternative Work Schedules, telecommuting, etc.

G.
Nothing in this Agreement serves to waive the Union's right to negotiate procedures and arrangements respecting involuntary reassignments of more than 40 miles.

H. Prior to making involuntary reassignments, impacted employees will be given the opportunity to notify the Employer of their geographic availability. Where there are conflicts in the geographic availability, the employee with the greatest IRS service will be selected.
I.
Moving expense entitlements will be authorized for involuntary reassignments outside the local commuting area, or beyond 40 miles, whichever is less. Employees will be entitled to moving expenses in accordance with law, rule and regulation.

G.

For purposes of this article, satellite offices are considered PODs.

Section 3 Hardship Reassignments

A.
Absent just cause, the Employer will change the work assignment of an employee demonstrating a significant hardship that can be relieved by a relocation (including change of POD or appointing office) provided that there is a vacant position which the Employer intends to fill in the employee's current job series and the employee meets the position requirements.

B.
Absent a decision by the Employer to reassign above the journey level, all hardship relocation recipients who are above the journey level will be limited to entitlement to positions in their current occupation at the journey level.

C.
If the recipient's current grade is above the journey level, he or she will receive the Highest Previous Rate if the new position is at the journey level. For example, if a recipient who is currently a GS-13, Step 4 Revenue Agent accepts a hardship reassignment, his or her highest previous rate will be a GS-11, Step 10.

D.
When the hardship eligible is at or below the journey level, assignment can only be made at the employee's current grade.

E.
When the hardship eligible is above the journey level, assignment changes will be made based on the following.
1. When there is no open vacancy announcement (per subsection K below) for a position above the journey level, the Employer has the option of assigning the hardship eligible at the journey level or up to the employee's current grade.
2. When there is an open vacancy announcement (per subsection K below) at or below the journey level, the Employer has the option of assigning the hardship eligible at the journey level or up to the employee's current grade.
3. When there is an open vacancy announcement (per subsection K below) above the journey level, the Employer may fill the vacancy with the hardship eligible or it may fill the vacancy with an applicant from within the appointing office, provided that it simultaneously accommodates the hardship eligible with a position in the same series at no lower than the journey level.

F.

Notwithstanding the language of subsections A and B above, the parties recognize that situations may arise wherein the Employer may attempt to accommodate a hardship eligible by offering assignment to a position in another series when it is determined by the Employer that the employee can readily perform the work and there is no vacancy in the employee's current series, provided that there is no hardship eligible currently in the series being considered. The Employer has determined that the hardship eligible is not required to accept a position in another series. Declination of such an offer will have no impact on the employee's entitlement under this agreement.

G.
The Employer may fill an announced vacancy with an applicant from within the appointing office without accommodating a hardship eligible if the hardship eligible has, within the previous ninety (90) days declined an offer of assignment made in accordance with the provisions of this agreement. Declination of an offer made under subsection C, above, does not serve to trigger this provision.

H.
The Employer has determined that employees who accept a voluntary change to lower grade in order to receive a hardship reassignment will be assigned work commensurate with their grade level.

I.
The employee must provide verifiable documentation concerning the situation or condition that gave rise to the hardship request. The application form (see Exhibit 15-1) will be used to substantiate and document hardship reassignment requests. In addition, the employee must submit a Form 4536.

J.
The employee's office will notify the "gaining" office within ten (10) workdays of receipt of a completed hardship application. The employee, at his or her option, may submit a copy of his or her completed application to the gaining personnel office sooner than the ten (10) workdays. When the "gaining" office receives a copy of the hardship application, it will immediately provide a copy to the local chapter president.

K.
The Employer has determined that notification of the hardship request prior to the close of a vacancy announcement will result in that hardship relocation being made through that vacancy announcement, provided the employee meets the hardship criteria.

L.
Employees will not be eligible for hardship relocation if they

are not performing at a "Fully Successful" level or above or if they are the subject of a continuing conduct investigation.

M.
When a hardship has been determined to exist, the Form 4536 will be "flagged" and will remain on file in the "gaining" office until December 31 of the year in which it was submitted. Employees must recertify that the hardship still exists in order for the request to remain valid beyond that point.

N.
Recertification of the hardship must be made annually no later than December 31 of each year. In addition, the employee may be required to recertify that the hardship still exists before an office extends an offer of a position. Employees will notify the "gaining" office of any change in the hardship situation.

O.
Examples of hardship situations or circumstances are listed below. This list is not intended to be all inclusive. There may be other situations when the totality of circumstances constitutes a hardship situation. The Employer reserves the right to exercise its judgement in those circumstances.
1. The employee or employee's immediate family is experiencing a significant hardship. "Immediate family" refers to spouses, parents (or legal guardians), brothers, sisters, and children. "Step" relationships are included in the definition of immediate family.
2. If medical in nature, the hardship must be serious, affecting major life functions and not treatable in the employee's current location, for example, a severe condition of hay fever which might be alleviated by relocation to another geographic area would not be considered a significant hardship unless the employee's condition cannot be alleviated or controlled by recognized medical treatment.
3. Access to a hospital that specializes in treatment of a specific life threatening disease or condition would qualify as a hardship, even though there is a general care hospital in the employee's current location.
4. Access to special educational facilities (for example, schools for hearing or visually impaired) would be considered a significant hardship if there is no equivalent facility in the employee's present location.
5. An employee whose fiance or life partner is located elsewhere.
6. Employment-related situations that constitute a hardship situation include any spouse being offered the choice of relocation or unemployment, receiving a promotion opportunity in another location, losing a job and receiving a job offer in another location, or receiving military orders to relocate.

P.
If a "gaining" office has more than one hardship waiting for relocation, that office will offer the hardship reassignment according to the length of time that an eligible employee has been waiting. That is, the employee who can perform the duties and meets the position requirements and who has been eligible the greatest length of time.

Q.
Until such time that employees who accept a voluntary downgrade achieve their previous grade, employees who apply for a competitive promotion may indicate on the Form 4536 that they have previously received a hardship relocation. The Employer will take into consideration prior to selection that the employee(s) have accepted a downgrade as a result of a hardship reassignment.

R.
Denials of hardship requests will continue to be resolved through the grievance procedure. Grievances that remain unresolved at the first step will be waived to the last step of the grievance process. Upon invocation, unresolved grievances over denial of hardship requests will be discussed at the national level prior to scheduling the arbitrations.

Section 4 Voluntary Relocations Within a Single Appointing Office

A.
The procedures of this section will be used in the following situations:
1. in filling vacancies below the journey level (for example, revenue officer GS-5/7) of an occupation;
2. in filling one-half of the positions that the Employer determines to fill at the journey level and above in each post-of-duty (for example, if the Employer has four GS-11 revenue agent vacancies at a particular post-of-duty, this process will be used in filling at least two of them; if there is only one vacancy or an odd number of vacancies, the Employer will use this process in filling every other vacancy). This process will not be used before priority placement, priority consideration, redeployment eligible, hardship and staffing imbalance candidates are considered. It will be used before competitive or other placement methods are used.

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

wish to be considered. When the Employer decides to fill the vacancy, it will review the voluntary applications and list the candidates in order of IRS "enter on duty" (EOD) date. Employees will be excluded from the list if they do not have a score of "3" or above in each critical element, if the move would not be at least ten (10) miles from the old post of duty to the new post of duty, if they do not have the same occupational classification as that of the vacancy, or if they have moved voluntarily under this program (or for a competitive promotion) in the last three years. Employees in occupational classifications with specialty areas that require specialized training will only be eligible to volunteer for relocation to vacancies in the same specialty area. Once this list is assembled, applicants will be selected in order of earliest IRS EOD date for relocation to perform the duties of their positions at the new location, absent just cause (for example, failure to meet minimum position requirements).

C.
A relocation under this process will not entitle the employee to moving expenses, but neither will it void any independent entitlement the employee may have.

D.
The parties at the local level may negotiate a change to this process, however, such negotiations are voluntary and may not be taken to any impasse resolution process unless agreed.

E.
Within budgetary limitations, any qualified employee working a Part-Time Career Act schedule who previously worked full time will be returned, upon request, to a vacant full time position in his or her occupation.

Section 5

The Employer has determined that employees in the same occupational classification, with the same specialty area, if applicable, and at the same grade levels may swap positions, absent just cause. Additionally, once an employee has swapped positions with another employee, he or she may not swap again for three (3) years. In order to be eligible for such voluntary movement employees must be at least "Fully Successful" in their current positions and the swap must not require any formal training or relocation costs to the Employer. The parties recognize and acknowledge that such job swaps are solely for the benefit of the employees involved and it is the responsibility of the employees to identify the other employees interested in such a job swap.

Section 6

When the Employer determines to have positions which will be rotational in nature, the local parties may enter into negotiations on impact and implementation.

Article 16
Details

Section 1

A.
For the purposes of this article, a detail is defined as 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. This includes positions at higher or lower grades.

B.
1. An employee who is detailed to a position of higher grade for one (1) full pay period or more will be temporarily promoted, if eligible, and receive the rate of pay for the position to which temporarily promoted.
2. If an employee is not detailed to a position of higher grade, but who performs higher graded duties for twenty-five percent (25%) or more of his or her direct time during the preceding four (4) months, the Employer will temporarily promote the employee retroactive to the first full pay period if the employee meets the following criteria:
(a) the employee performed such higher graded duties at least at a level of skill and responsibility properly expected;
(b) the employee meets minimum OPM qualifications for the promotion to the next higher grade, and;
(c) the employee meets time-in-grade requirements for promotion to the next higher grade.
3. Once a four-month period has been reviewed and a temporary promotion has been given, those four (4) months will be eliminated from further consideration in calculating future four month periods.
4. The criteria for computing direct time will be the criteria outlined in Article 1, Section 3 of the National Higher Graded Duties Settlement Agreement between the Employer and the Union dated December 15, 1993.

C.
Details of more than thirty (30) consecutive calendar days will be formally documented by the placement of an SF-52 in the employee's official personnel folder.

D.
1. If the Employer determines to rotate employees in and out of

positions using a series of details or reassignments which extend for more than thirty (30) consecutive calendar days, the Employer will put such positions up for bid among all employees possessing the necessary grade, skill level, and experience requirements for the detail within the appointing office commuting area.

2. If there are more qualified employees than there are positions to be filled, the most senior qualified employee who bids on such a position shall be selected. Once an employee completes a rotational assignment, he or she will be placed at the bottom of the selection list.

3. Details of employees will not be made in a manner which conflicts with the provisions of Article 14 or Article 22 of this Agreement.

E.

The parties at the local level may negotiate additional procedures to be followed to effect subsection 1D.

F.

When the rotation of employees through higher-graded positions has the effect that compensation at the higher grade is avoided, the Employer will comply with the provisions of IRM 0335.226(2).

Section 2

The Employer has determined that employees assigned tax enforcement duties who are on formally documented details as described in subsection 1C will be relieved of responsibility by the Employer for work then assigned, provided such work is not encompassed by the detail. The foregoing relief of responsibility will be based on the detailee's written list of those cases, identifying the actions therein which need attention. The Employer will provide timely notification of the detail and the detailee shall be provided with sufficient time to prepare such a list. The relief of responsibility shall terminate with the employee being returned to the permanent position.

Section 3

An employee who is to be detailed to an overseas assignment will receive forty-five (45) days advance notification, when possible.

Article 17
Acceptable Level of Competence Determinations

Section 1

A.

The Employer has determined that acceptable level of competence

determinations will be made as they become due by the employee's immediate supervisor as described in Article 12.

B.
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 Employer for the position; provided, however, that a determination that an employee is not performing at an acceptable level of competence (that is, at a "Fully Successful" level) will not be used to dispose of questions of misconduct. In accordance with applicable law, an employee shall be advanced in pay to the next higher step of his or her grade upon meeting the following requirements:
1. the employee must have completed the required waiting period;
2. the employee must not have received an equivalent increase in pay during the required waiting period; and
3. the employee's work must be of an acceptable level of competence in each of the critical elements of his or her position (that is, the employee's performance is "Fully Successful" as provided in Article 12 of this Agreement.)

Section 2

A.
If an employee has not been informed of the requirements for successful performance in his or her current position, at least ninety (90) days in advance of the completion of the required waiting period, and has not been given a performance rating in any position within the ninety (90) days prior to the completion of the required waiting period, the acceptable level of competence determination will be postponed until ninety (90) days from the date on which the employee has been informed of his or her current elements and standards. If during or at the end of this period it is determined that the employee's work is at an acceptable level of competence, the within-grade increase shall 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 at an acceptable level of competence, the employee will be provided with the following in writing within a reasonable period of time, but never less than sixty (60) days before the employee will have completed the required waiting period:
1. notice of the critical element(s) and performance standard(s) in which the employee's work is less than "Fully Successful";
2. examples of less than "Fully Successful" performance on which

the action is based;
3. advice as to what the employee must do to bring performance up to the "Fully Successful" level;
4. a statement that the employee's performance may be determined as being less than "Fully Successful" unless improvement to a "Fully Successful" level is shown; and
5. a statement that the within-grade increase will be withheld unless the employee's work is at an acceptable level of competence by the end of the waiting period.

Section 3

If the employee's performance becomes "Fully Successful" the notice given as provided in section 2 will be canceled. If the employee's performance is not at an acceptable level of competence, the Employer will notify the employee in writing that the within-grade increase will be withheld. The notice will include reasons for the action. The employee will also be advised of the right and how to seek reconsideration of the action in accordance with 5 USC 5335(c). 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 if the employee's performance is unacceptable and does not improve to at least the less than "Fully Successful" level.

Section 4

A.
Neither the substantive nor the procedural aspects of this article may be grieved until an acceptable level of competence determination is final. The acceptable level of competence determination will be considered final when a reconsideration decision is due or issued. A reconsideration decision shall be considered due thirty (30) days from the date of the Employer'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 determi- nation is appealable directly to arbitration.

B.
In the event an employee disagrees with the Employer's determination as to whether the employee has satisfied the within grade waiting period, the employee may grieve the denial of the within-grade increase within fifteen (15) days of becoming aware of the Employer's determination.

Section 5

Any alleged violation of the terms of this article which 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 6

The Employer will provide the Union copies of written notices referenced in subsection 2B, any decision letters, and any reconsideration letters simultaneously with their issuance to employees.

Section 7

Cooperative Education students will be granted within-grade increases when their performance is at a "Fully Successful" level and they have met the creditable service requirements for the within-grade waiting period in accordance with 5 CFR 531.405 and 531.406.

Article 18
Awards

Section 1 General

A.
Performance Awards (that is, PMS Performance Awards), Superior Accomplishment Awards (that is, Special Act, including Manager's Awards; Honorary; Suggestion; and Invention Awards), and Quality Step Increases (QSI) are made by the Employer on the basis of merit, and within applicable budget limitations, to individuals or groups.

B.
Employees, including groups of employees, will receive cash awards for accepted suggestions in accordance with the Employee Suggestion Program as described in IRM 0451.

C.
The Employer will provide the Union quarterly with all reasonable and necessary information respecting awards granted. This includes, for bargaining unit employees, the recipient's name, type and amount of award and the basis for each Special Act Award. The Union will be provided, upon request, any information reasonable and necessary to process a grievance if it has not been provided such information in the quarterly release of information.

D.
Recognizing the importance of the Union's role in maximizing the

effectiveness of awards programs, the Employer and Union will meet, at least annually, at the local office level to discuss the operation of this program in the local office. The parties may then share views on the goals, accomplishments and problems associated with operation of the program, and discuss suggestions for improvement.

E.
Performance awards will not be granted to employees covered by the Incentive Pay System. Amounts paid to employees under this system will not be part of the computation described in subsections 2D and 3B below.

F.
The fact that an employee is the subject of a conduct investigation or has been the subject of a disciplinary action during the rating period will not preclude a performance award that would otherwise be granted unless such preclusion is necessary to protect the integrity of the Service. The merits of the Employer's decision to withhold an award are subject to the negotiated grievance procedure.

Section 2 IRS-NTEU Contract Awards Program

A.
Awards granted under this section will be known as awards under the "IRS-NTEU Contract Awards Program", and this designation will be noted on award certificates as well as any other letters or memos given to employees in connection with these awards.

B.
An employee who has been recommended for a QSI; i.e. rated Outstanding ; may choose a cash award instead of the Quality Step Increase (QSI), which will be two (2) percent of the recipient s salary. Per CFR 531.504, a QSI shall not be required but may be granted only to (a) an employee who receives a rating of record at Level 5 (Outstanding or equivalent), as defined in part 430, subpart B of the chapter.

C.
Award amounts and criteria recommendations, other than as described in subsection B above, shall be determined through local negotiations subject to 5 CFR 430. These negotiations may also include local publicity for the program.

D.
Eighty percent (80%) of all funds paid out as PMS Performance Awards and Special Act Awards in an appointing office will be paid through the IRS-NTEU contract awards program.

E.
Elements rated "N/A" will not be included in the computation of average ratings for critical elements.

F.
Notwithstanding any other provision of this Agreement, no employee with an "overall" rating below "Fully Successful" is entitled to an award under this program.

Section 3 Other Awards

A.
Such awards will be made by the Employer in accordance with the provisions of the IRM, as modified by the provisions of this article.

B.
Such awards for bargaining unit employees will be limited to twenty percent (20%) of all funds paid for PMS Performance Awards and Special Act Awards in an appointing office.

C.
Supervisors are encouraged to utilize the provisions of IRM 0451 to motivate and reward employees.

D.
The Employer has determined that no more than two (2) Manager's Award per year may be granted to any employee.

E.
The maximum amount for a Manager's Award will be no higher than the minimum amount for a performance award.

F.
The Employer and the Union agree that employees suggestions to improve work processes and working conditions provide a valuable and unique source of ideas which can greatly increase the efficiency of the Service and/or employee morale. To that end, the parties agree to establish a joint bargaining committee to redesign and implement a new suggestion awards program which will award employees initiative and creativity in a timely and worthwhile manner. The joint program will be implemented by April 1, 1997. Any impasse will be resolved by submitting it to a third party neutral on/about January 16, 1997.

Section 4 Success Sharing

A.

The parties agree to jointly conduct a test linking organizational goals to individual performance awards. By January 31, 1997, the parties jointly will identify test measures which will be used to rank office performance. Such criteria will be that for which employees have an opportunity to impact office performance. An index of these measures will be implemented on March 1, 1997, to be used as a test.

B.
In October 1997, using the test index in a simulation, offices will be ranked and the additional mock award amounts determined for FY 97 office performance. The parties will then identify issues, revise measures as necessary and recommend (a) further testing or (b) implementation citing their rationale and a timeline in a report to the Chief Management and Administration and to the National President of NTEU by December 31, 1997.

C.
Those parties will then determine whether to adopt the report recommendations with a goal for implementation of a success sharing awards system based upon office performance measures at the latest by October 1, 1998.

Definition: a group award system that distributes a predetermined award pool based on group achievement of goals and/or objectives against pre-identified criteria, measures, or goals.

Section 5 Time Off as Incentive Award

A.
The purpose of the IRS/NTEU Time Off As Incentive Award is to increase employee productivity and creativity by rewarding their contributions to the quality, efficiency, or economy of government operations. The award is also intended to increase the quality of work life for all employees, as well as encourage and recognize one-time, non-recurring accomplishments above or beyond normal job requirements.

B.
The Employer agrees to grant time off to bargaining unit employees in a fair, consistent, and objective manner without discrimination.

C.
A time off award shall be considered an incentive award granted to an employee that allows an excused absence without charge to leave or loss of pay. All bargaining unit employees shall be

eligible for such time off awards unless the employee is or was on a leave restriction letter within the previous twelve (12) months.

D.
During any single leave year, employees may be granted up to the average total number of hours that such an employee works during a biweekly scheduled tour of duty, e.g. a full time employee is eligible for a total of 80 hours of time off; a part time employee working an average biweekly schedule of 64 hours is eligible for a total of 64 hours of time off.

E.
To encourage the use of time off awards for timely recognition of an employee's contribution, supervisors may grant up to eight hours of time off without higher level review or approval.

F.
The minimum amount of time off for any contribution shall be 1 hour. The maximum amount of time off for any single contribution shall be forty (40) hours for a full time employee. A part time employee will be granted an amount not to exceed their weekly work schedule.

G.
A time off award may be used in single blocks of time or in one hour increments, subject to approval by management.

H.
A time off award must be scheduled and used within one (1) year from the date the award was granted or it will be forfeited. Time off awards should be scheduled so as not to conflict with use or lose annual leave. When physical incapacitation for duty occurs during a period of time when an employee is using his/her time off award, sick leave will be granted for the period of incapacitation and the time off award will be scheduled at another time.

I.
Time off awards in this subsection can be granted for any type of award provided for in this article. The value of any such accomplishment must exceed the cost of labor and the value of work which would have been performed during the employee's absence.

J.
Time off under this provision shall be calculated by dividing the employee's hourly rate, to the nearest dollar, into the recommended award amount and rounding off to the nearest whole hour provided that the time does not exceed the maximum time

allowed for a given contribution per paragraph F.

K.
The monetary equivalent of the time off award (as determined solely by the hourly wage of the employee during the time off) will be charged back to the local awards pool.

L.
The receipt of a time off award does not prevent an employee from receiving any other cash or incentive award and receiving prior cash or incentive awards does not prevent granting a time off award.

M.
The Employer has determined that the scheduling and use of time off granted under this agreement shall be subject to the same approval process as is used for annual leave.

Section 6 Bilingual Awards

A.
Employees, who on a regular basis, rather than occasionally:
1. utilize their bilingual skills;
2. whose performance is currently rated at least fully successful; and,
3. who are not otherwise compensated for the use of these skills for a particular period (e.g. through salary, performance or superior accomplishment awards) shall receive a reasonable Special Act Award or Manager s Award of no less than $150 and no greater than $450.

B.
The monies for this awards program will be funded from the IRS-NTEU Contract Awards Program budget.

Article 19
Reduction In Force

Section 1

The Employer 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 and the reasons for the action.

Section 2

The Employer will notify the Union of its efforts to minimize adverse effects on employees.

Article 20
Priority Placement Plan

Section 1 Overview

A.
It is the position of the Employer 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 where employees qualify for grade/pay retention.

B.
This article will govern the administration of the Employer's Priority Placement Program.

Section 2 Program Administration

A.
The Employer will designate a Priority Placement Program Coordinator at each appointing office, and will provide the Union the name and office location of the designated coordinator upon appointment.

B.
A designated Union official in each chapter in the appointing office will be sent appropriate information on this Program.

Section 3 Employee Eligibility

A.
Bargaining unit employees who are involuntarily demoted during the term of this Agreement as a result of reduction in force, reclassification of position to a lower grade, or who have declined an offer of transfer with the function to a location outside of the commuting area, and who otherwise meet the conditions of eligibility for grade/pay retention as outlined in the Federal Personnel Manual (FPM) are eligible for and must participate in the Priority Placement Program. Employees eligible for, or participating in, the Program on the effective date of this Agreement will retain their eligibility.

B.
1. Employees become eligible for the Program on the effective dates shown on their SF-50's; the servicing personnel office will provide official notice (Employee Notice of Eligibility and Standard Form 50) that the employees meet the eligibility

requirements for grade/pay retention.
2. The Employer will furnish a copy of the Notification of Eligibility and any follow-up notice to the designated Union representative pursuant to subsection 2B; the SF-50 will not be furnished to the Union.

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 be a full-time position, unless the employee's former position was less than full-time, in which case the offered position must have a work schedule of no less time than the employee's position before demotion; if the employee had health insurance in his or her former position, the offered position must allow the employee to maintain such coverage;
4. the offered position must be in the same commuting area unless the employee is subject to a mobility agreement which requires the employee's mobility; 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 4 Employee Registration

A.
Each eligible employee must complete section 1 of the Employee Registration Form. This form along with a current SF-171 should be provided to the Priority Placement Program Coordinator no later than ten (10) work days following notification of eligibility. In the event an eligible employee does not complete the Registration Form within ten (10) days, a follow-up notice will be sent to the employee.

B.
The Priority Placement Program Coordinator will record all information furnished by the employee on the Registration Form.

C.
Employees may submit additional information to the Priority Placement Program Coordinator which may aid in making qualification determinations.

Section 5 Determining Appropriate Vacancies for Priority Placement Referral

A.
Employees enrolled in the Priority Placement Program will receive priority placement referral for vacancies within the established area of consideration 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 former position.

B.
The area of consideration for priority placement referral will be the appointing office, except for those cities which have more than one appointing office. In those cities, consideration will include vacancies in all appointing offices within the commuting area.

C.
Employees enrolled in the Priority Placement Program will receive consideration for career ladder vacancies within the established area of consideration for which they are minimally qualified and which have a full performance level at the same or intervening grade as that from which demoted. Placement within the career ladder will be at the highest grade level within the career ladder for which the employee meets minimum qualification requirements.

D.
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 the Priority Placement Program provisions.

E.
A master list of appropriate positions for referral of Program registrants will be given to the designated Union representative, pursuant to subsection 2B on a weekly basis unless there are no changes in the list from the prior week(s). The list will include title, series, and grade of the position, and (in the case of appropriate career ladder positions) must include the range of grades for which eligible candidates are registered. The Union shall also be given, monthly, a list of employees placed pursuant to the Program.

F.
Whenever a position is certified as having no eligible employees registered in the Program, and announced as a legitimate vacancy, competitive procedures may proceed even though an updated master list contains the vacancy as appropriate for priority placement referral.

Section 6 Referral of Candidates

A.
Whenever an appropriate vacancy is identified, Form 4537, Roster of Eligibles for Promotion and Promotion Certificate, will be prepared, listing eligible registrants in seniority order beginning with the most senior employee if more than one employee is registered for a particular vacancy. Existing SF-171's and certification of "Fully Successful" performance in the employee's present position will be forwarded with the placement certificate to the selecting official.

B.
The Employer has determined that qualified registrants will be referred to the selecting official prior to taking any other action to fill a vacancy. A record of the referral and the result must be maintained and documented on the Employee Registration Form (Form 6264).

C.
Consideration of employees referred for placement under the Priority Placement Program shall precede other referrals of candidates eligible for special or priority consideration.

D.
In the event there are qualified nonbargaining unit registrants as well as qualified bargaining unit registrants for any given "appropriate vacancy", bargaining unit employees will be referred to the selecting official before any nonbargaining unit employees are considered.

E.
If more than one employee is referred on a certificate for priority placement, the selecting official will select in seniority order beginning with the most senior qualified employee on the certificate, subject to subsection 6F, below.

F.
Nonselection of a priority placement referral should take place only when based upon careful evaluation of the information specified in subsection 6A above, and a determination that the employee would be unable to satisfactorily perform the duties of a position after a reasonable period of orientation. Nonselected

employees shall receive a written explanation of the reasons for their nonselection.

G.
A priority placement employee will have five (5) working days to accept or reject a "reasonable offer."

H.
Employees registered in the Priority Placement Program will be given priority consideration over other candidates for training and developmental assignments where it is needed to qualify employees for another position. For example, when the priority placement candidate is eligible to participate and there are positions available in the training or development program after the placement of all those who are mandated to attend because of job requirements, the priority placement candidate will be selected to participate above all others.

Article 21
Retirement

Section 1

The Employer will provide a retirement planning program to be made available at least once per year. It will include individual counseling assistance, informational material and/or group information sessions, and information relating to health insurance eligibility. Employees in the bargaining unit who are within six (6) years of optional retirement eligibility shall be notified by the Employer that as a result of this Agreement, they are entitled to attend one such retirement planning program on official time. Such employees may attend additional retirement planning programs on annual leave, credit hours, or compensatory time if applicable.

Section 2

Employees who separate voluntarily or involuntarily (except by retirement) will be informed by the Employer as to their rights to file for disability retirement if they have at least five (5) years of civilian service, the possibility of applying for a discontinued service annuity, and eligibility for deferred annuity at sixty-two (62) provided they have had at least five (5) years of civilian service and leave their money on deposit with OPM.

Section 3

An employee may withdraw a retirement application at any time prior to its effective date, provided the withdrawal is

communicated to the Employer in writing and is received by the Employer prior to its having made a commitment to fill the position of the retiring employee. See Exhibit 21-1 for retirement eligiblity rules.

Article 22
Work Schedules

Preamble

A.
In recognition of the need to balance employees' legal and contractual rights and interests with the effective and efficient accomplishment of the Employer's mission, and in recognition of the Employer's use of differing appointments and work schedules, the parties agree to the following definitions and procedures.

B.
Long-term employment opportunities will enhance the goals of mission accomplishment and employee interests. However, the interest of effective and efficient accomplishment of mission will be paramount.

Section 1 Definitions

For purposes of this article, "tour of duty" means the hours of a day and the days of an administrative workweek that constitute an employee's regularly scheduled administrative workweek.

Section 2 Seasonal Employment

A.
Seasonal employment is annually recurring periods of employment totaling less than twelve (12) months a calendar year in which seasonal employees are periodically placed in nonpay status in accordance with preestablished conditions of employment.

B.
Seasonal employees may work full-time, part-time or intermittent (unscheduled) work schedules, in accordance with their established conditions of employment.

C.
1. Seasonal employees may be scheduled to work one (1) or more seasons during a calendar year; (a season is defined as not less than one full administrative workweek).
2. Seasons should, to the maximum extent possible, be established in such a manner as to be reflective of the position to which the employee is assigned and identify the potential duration of work and the months in which work opportunities will

most likely occur.
3. The identification of clearly defined seasons is intended to enable employees to have a reasonably clear idea of how much work they can expect during the year.

D.
1. A seasonal employee under a career/career-conditional appointment is covered by the Civil Service Retirement System or the Federal Employees Retirement System.
2. A regularly scheduled seasonal employee who is expected to work at least six (6) months per year is eligible for health and life insurance coverage in accordance with applicable statutes and regulations. In administering this provision, health insurance may be authorized where the minimum potential duration of the season that the employee can expect to work is more than five (5) months.
3. A seasonal employee earns sick and annual leave during the time in pay status and during up to eighty (80) hours in nonpay status each year in accordance with applicable statutes, regulations and the appropriate articles of this Agreement.

E.
Seasonal employees will receive an employment agreement which will:
1. clearly define the position to which the employee is assigned;
2. define the season as closely as practicable so that an employee will have a reasonably clear idea of how much work he or she can expect during the year;
3. identify the months in which work opportunities will most likely occur;
4. explain that the sole determinants of the length of time an employee is in pay status are the availability of work and the employee's standing on the release and recall list established under Article 14 of this Agreement;
5. explain that the employee may be called for assignment of work outside the identified season and for other assignments consistent with law, regulations and the provisions of this Agreement for such assignments;
6. explain that life and health insurance benefits accruing to the employee are linked to the work schedule assigned and the duration of work achieved pursuant to Article 27, section 13 of this Agreement; and
7. explain that unemployment compensation benefits will accrue to the employee according to applicable State law.

F.
1. The Employer has determined that, to the maximum extent possible, and in an effort to maintain health insurance eligibility for as many seasonal employees as possible, it will

assign seasonal employees who would otherwise be subject to release, and who may otherwise lose their health insurance eligibility, to other work within the appointing office for which they meet the minimum qualification requirements. For seasonal employees who do not meet the minimum qualification requirements of a particular position, but are capable of doing the work, the Employer will waive the minimum qualification requirements for such positions. None of the foregoing is intended to displace any on-roll employees or delay the recall of any other employees.
2. The Employer will consider assigning seasonal employees, otherwise subject to release, to other work within the appointing office, where feasible in accordance with the procedures of this Agreement.
3. Acceptance of such offers will not affect the employee's entitlements under Article 14 of this Agreement or under the established conditions of employment as set forth in the employee's employment agreement.
4. Consistent with its right to assign work, the Employer will allow seasonal employees the right to use accumulated annual leave in an effort to extend their time in work status for purposes of maintaining health insurance eligibility.

Section 3 Part-Time and Job Sharing Opportunities

A.
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 workweek except as provided in subsection D2 below.

B.
1. It is the intention of the Employer to make part-time and job sharing opportunities available to the maximum extent possible, consistent with the Employer's mission requirements, for positions through GS-15. Accordingly, the Employer has determined that employee requests for part-time employment and job sharing shall be granted, absent demonstrated budgetary limitations.
2. The Employer recognizes that part-time career employment and job sharing are particularly appropriate for the following classes of employees:
(a) older employees seeking a gradual transition into retirement;
(b) handicapped individuals and others who require a reduced workweek;
(c) parents who must balance family responsibilities with the need for additional income; and
(d) students who must finance their own education and training.

C.

Denials of requests for any part-time employment or from any employees to share a position will be discussed with the employee and, upon request, the employee will be provided with a written statement with the specific reasons for the denial.

D.
Except as provided in the Federal Employees Part-Time Career Employment Act of 1978 (PTCA), and subsection E 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 workweek; and
3. a PTCA employee's tour of duty will be documented on an SF-50, Notification of Personnel Action.

E.
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.

F.
1. The Employer 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 or job sharing basis.
2. Subsection F1 above does not preclude the Employer from permitting a full-time employee from voluntarily changing to a part-time work schedule.

G.
Any person who is employed on a full-time basis shall not be required to accept part-time employment as a condition of continued employment.

H.
A part-time employee receives a full year of service credit for each calendar year worked (regardless of tour of duty) for the purpose of computing service for retention, retirement, career tenure, completion of probationary period, within-grade increases, leave accrual rate, and time-in-grade restrictions on advancement.

I.
A part-time employee is relieved from duty without charge to leave on the designated or "in lieu of" holidays of full-time employees.

J.
Before an employee is assigned to a part-time or job sharing

position, the Employer will brief the employee on the impact of this assignment on the following: retirement, reduction in force, health and life insurance, promotion, and step increases.

Section 4 Intermittent Employment

A.
For purposes of this section, intermittent employment means other than full-time employment in which the employee serves under an excepted or competitive service appointment without a regularly scheduled tour of duty.

B.
1. An intermittent work schedule is appropriate when the nature of the work is sporadic and unpredictable so that a tour of duty cannot be regularly scheduled in advance.
2. An intermittent work schedule is not appropriate when the nature of the work is such that a regularly scheduled tour of duty can be established in advance and the tour identifies specific work periods during each administrative workweek for a period of more than two (2) consecutive pay periods. In such cases the employee's work schedule will be changed from intermittent to part-time or full-time, in the case of a forty (40) hour per week schedule, and the change will bedocumented on an SF-50, Notification of Personnel Action.

Article 23
Hours of Work

Section 1 General

A.
A change in the administrative workweek, and changes in the regularly scheduled administrative workweek are considered changes in conditions of employment for purposes of the notice requirement of Article 47 of this Agreement.

B.
The present administrative workweek begins at 12:01 AM Sunday and ends at 12:00 midnight Saturday, and the current basic workweek and normal tour of duty within the administrative workweek is five (5), eight-hour workdays. Prior to implementing a change in any regularly scheduled workweek, the Employer will notify the Union as far in advance as possible.

Section 2 Alternative Work Schedules (AWS)

A.
The parties recognize that the use of alternative work schedules and staggered work hours has the potential to improve

productivity and morale and provide greater service to the public. The parties also recognize that alternative work schedules and staggered work hours may not be appropriate for certain positions or organizational segments because of the nature of the work performed, and that there is a need for a system of tracking starting and stopping times under these work schedules to ensure adherence to the work schedule.

B.
This section establishes the framework within which local offices of the Employer and chapters of the Union may negotiate agreements concerning alternative work schedules and "staggered work hours". Alternative work schedules available for local implementation are the "5/4-9" and "4-10" compressed work schedules and the "flexitour with credit hours" flexible work schedule.

C.
"5/4-9" is a work schedule that includes eight (8) workdays of nine (9) hours each, one (1) workday of eight (8) hours and one (1) non-work day within the biweekly pay period.

D.
"4-10" is a work schedule that includes four (4) workdays of ten(10) hours each in each administrative workweek of the biweekly pay period.

E.
1. "Flexitour with credit hours" is a work schedule that includes a basic work requirement of five (5) workdays of eight (8) hours each in each administrative workweek of the biweekly pay period and the ability of employees to work, with managerial approval, additional hours (credit hours); the credit hours earned may be used at the election of the employee, and with managerial approval, to vary the length of a workday or workweek; the Employer has determined that managers will approve the use of credit hours absent a severe work interruption.
2. Employees working flexitour work schedules may select starting and stopping times within established flexible time bands but must be present during the hours and days of the administrative work week designated as "core-time". Starting and stopping times must be selected in advance.
3. In certain functions, it may be necessary to pre-identify the number of employees who can select specific arrival times.
4. Once selected, an employee's starting and stopping times will continue until the periodic opportunity to change, if provided for in the local agreement.
5. Employees will be allowed to earn a maximum of two (2) credit hours per regularly scheduled workday and up to ten (10) credit

hours on regular non-workdays.
6. Credit hours will be earned and used in one (1) hour increments.
7. A maximum of twenty-four (24) credit hours may be carried forward from pay period to pay period, for full-time employees. Part-time employees, if covered by the local agreement, may carry forward a pro-rated number of credit hours.
8. In cases where an employee has worked approved credit hours before his or her normal tour of duty and has subsequently been released on administrative leave due to office closing during that day, the credit hours will be preserved.

F.
"Staggered work hours" is a work schedule which includes a regularly scheduled tour of duty of ten (10) workdays of eight (8) hours each during the biweekly pay period. Employees' tours of duty will be established in advance and will continue until the periodic opportunity to change provided for in the local agreement.

G.
"Flexiplace" is defined as a program designed to permit bargaining unit employees to work at home or at other approved locations remote to the conventional office site. The terms "flexiplace" and "telecommuting" are synonymous and include working at home or in satellite office sites with or without computers and other electronic equipment. Participants may be permitted to work at the remote site full days or a portion of a day. There is no limitation on how the work schedule may be configured as long as the scheduling is not disruptive to the work that remains in the office. Additional terms and conditions of local Flexiplace programs will be negotiated locally pursuant to sections 9 through 12 of this Agreement.

H.
Key district and Appeals personnel will be covered by the plan(s) negotiated in their appointing office. At the outset of local negotiations, the Employer will provide the Union with a list of all such employees and their office locations.

I.
Employees in travel or in training status or on detail will adhere to the tour of duty of the organizational segment to which they are temporarily assigned.

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

Section 3 Educational Courses

Upon an employee's request, the Employer will, subject to workload requirements, establish a special tour of duty to enable the employee to pursue career development opportunities.

Section 4 Religious Observances

A.
An employee whose personal religious beliefs require the abstention from work during certain periods of time, including a religious observance connected with a death in the immediate family, may elect to engage in compensatory overtime work for time lost, without charge to leave, for meeting those religious requirements. Such requests will be granted unless:
1. an employee's presence on a job at the time in question is deemed necessary; or
2. no reasonable opportunities are foreseen within a reasonable period of time (generally one hundred twenty (120) days) during which the employee will be able to repay the compensatory time. Reasonable opportunities include the Employer's effort to first assign that work regularly assigned to the affected employee which may include work not normally assigned, provided the employee is otherwise qualified to perform such work; however, the parties agree that the following are types of situations envisioned above:
(a) the work is such that productive work is not available on what is normally nonduty time; or
(b) significant security, utility, rental or other costs would be incurred if work at normal nonduty times was permitted.

B. Compensatory time off will be granted in accordance with the provisions of subsection 4A above when an 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.

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 taken in fifteen (15) minute increments. Compensatory overtime shall be worked in fifteen (15) minute increments for compensatory time off taken in increments of less than one (1) hour. Compensatory overtime shall be worked in one (1) hour increments for compensatory time off taken 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).

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 change that to compensatory time off.

Section 5 Training

The Employer will schedule training for nonday shift employees during their regular tour of duty whenever practicable. When it is not practicable to do so, the Employer will change an affected employee's tour of duty.

Section 6 Shifts

A.
The Employer will consider requests for assignments to shift vacancies on the following basis:
1. employees must be qualified for the vacant position; and
2. employees who have been assigned to their present shifts for the longest period shall be given first consideration.

B.
The Employer will grant requests for assignment to shift vacancies if employees have served on their present shifts for more than one (1) complete year provided that granting such requests will becontingent on the conditions of 1 and 2 of A above.

C.
The provisions of A and B above do not apply to employees on rotating shifts.

Section 7 Involuntary Reductions

Except in instances where it is a documented condition of employment, any involuntary reduction in an employee's hours of work will entitle that employee to appropriate adverse action rights and benefits.

Section 8

Nothing in this article shall restrict the Employer's right to

assign work or employees pursuant to 5 USC 7106 a.

Section 9 Flexiplace

Flexiplace is a program that permits employees to work at home or at other approved locations remote to the conventional office site. This article provides for the implementation of such a program in conjuntion with the other terms and conditions of this Agreement.

Section 10 Flexiplace Implementation

A.
The implementation of the Flexiplace program shall be negotiated between the Employer and the Union at the local level. For the first six (6) months of the program, the Employer will determine the positions and number of employees in each appointing office in which Flexiplace arrangements will be offered. At the conclusion of the first six (6) months of the program, the local parties are free to reopen and modify their local agreements. At that time, the positions and number of employees in each appointing office who are eligible to participate in the program shall be a subject of negotiation between the parties.

B.
Work away from the office may vary depending upon the individual arrangements between the employee and the manager. Participants must individually enter into a Flexiplace Work Agreement. Each work agreement must provide for a minimum number of days in the office. In no case will the minimum be less than sixteen (16) hours per pay period.

C.
Flexiplace options will include the Traditional Flexiplace Program (TFP) and the Hours Flexiplace Program (HFP). Under TFP, employees work an established number of days per week at an alternate work site. Under HFP, employees may work up to forty (40) hours per month at an alternate work site.

D.
Employee participation in the Flexiplace Program is voluntary.

E.
To be considered for a Flexiplace arrangement, an employee must have a "Fully Successful" or better performance appraisal and must not have been issued a leave restriction letter in the last twelve (12) months.

F.
Employees participating in the Program and their supervisors will

receive an orientation on the Flexiplace program. The local chapter or joint council will be provided with a copy of the training material in advance and will be invited to attend the orientation.

G.
The Employer will provide the local chapter with the names, job titles, grades, and series of employees participating in the Flexiplace program.

H.
The Employer will provide the local chapter with copies of all applications and work agreements.

Section 11 Flexiplace Negotiations

Upon the effective date of this Agreement, the local parties may begin negotiations concerning local procedures for the implementation of Flexiplace programs at the local level. The parties may negotiate over the following issues:
1. application and selection procedures for participation in the TFP and the HFP, including procedures for breaking ties when the number of applicants exceed the number of opportunities available;
2. methods for resolving conflicting employee requests for specific work-at-home schedules;
3. notification concerning home worksite inspections: (the parties will have the option of negotiating a self-certification safety inspection form in lieu of home worksite inspections);
4. procedures for communicating with Flexiplace participants, including Union chapter communication with participants;
5. procedures for addressing situations where employees are involuntarily removed from the program; and
6. methods for evaluating the success of the program.

Section 12 Flexiplace Impasse Resolution

The following procedures will be followed to resolve all outstanding local negotiations disputes:
1. if the parties at the local level are unable to reach agreement, either party may contact a designated mediator/arbitrator to schedule a fact-finding session;
2. at the conclusion of the fact-finding session, the mediator/arbitrator is empowered to issue a recommended decision to resolve all outstanding disputes; and
3. if either party objects to the recommended decision, the parties will send the dispute, including the mediator/arbitrator's recommended decision, to the parties at the national level for final resolution.

Article 24
Overtime

Section 1

Employees who are required by the Employer to work overtime willbe compensated in accordance with applicable law and regulations.

Section 2

A.

1. Overtime will be distributed as equitably as possible among qualified employees.
2. First consideration for overtime will be given to those employees who are permanently assigned to the job.

B.

An employee will, upon request, be released from an overtime assignment if a fully qualified replacement is available and willing to work.

C.

The Employer will make available to the Union, upon request, current records of overtime assignments of employees to aid in resolving individual claims of unfair and inequitable distribution.

D.

The Employer will, when circumstances permit, notify an employee three (3) days in advance of scheduling an overtime assignment.

Section 3

Employees required to be on stand-by duty will be compensated if allowed by applicable law and regulation.

Section 4

The Employer will seek to avoid overtime assignments that result in employees working excessively long periods without a day off.

Article 25
Workload Management

Section 1

A.

The parties recognize that the workload that employees can manage is dependent on such factors as geographic area covered, the type

of work assigned, the grade level of work, the volume of work, priority programs, other assigned duties.

B.
Although employees are encouraged to discuss unmanageable inventory problems with their managers at any appropriate time, grievances seeking to remedy the adverse impact on employees can only be filed in connection with a completed personnel action, for example, nonselection for a promotion or discipline.

Section 2

The parties recognize the importance of developing employees in the performance of all tasks assigned to their positions. Therefore, the Employer will consider employees' requests to enhance their experience in all tasks assigned to their positions.

Section 3

When a group is without a group clerk due to an absence because of sickness, maternity leave, or for other authorized reasons for a period in excess of two (2) weeks, the Employer has determined that it will make reasonable efforts to utilize a temporary replacement within the scope of its authorized financial plans; or, when this remedy is not available, deal with the problem through the use of available employees.

Article 26
Position Classification

Section 1

A.
The Union may make recommendations and present supporting evidence concerning the adequacy and equity of a standardized position description or position classification standard.

B.
The Employer will review the presentation and advise the Union of the results of its review.

Section 2

A.
The Employer 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, or when changes will be made in position classification standards which could result in classification changes.

B.
Further, the Employer will furnish the Union copies of proposed classification standards for bargaining unit jobs referred to the Employer by the Office of Personnel Management for comment.

Section 3

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

B.
Whenever a position description is amended, the Employer will provide copies to the local Union chapter or joint council, when applicable, prior to issuance.

Section 4

A.
An employee who has filed a formal classification appeal with the Employer is entitled to one representative at a desk audit or meeting with the Employer concerning the appeal.

B.
Work will not be reassigned for the purpose of avoiding reclassification during a classification appeal.

Article 27
Health and Safety

Section 1

A.
The Employer will, to the extent of its authority and consistent with the applicable requirements of Title 29 of the Code of Federal Regulations, as well as other applicable health and safety codes, provide and maintain safe and healthful working conditions for all employees and will provide places of employment that are free from recognized hazards that are causing or are likely to cause death or serious physical harm. The Union will cooperate to that end and will encourage all employees to work in a safe manner.

B.

The Employer has determined that whenever it becomes necessary to move an employee from a work area because of conditions or practices in that work area that pose a threat to that employee's health or physical safety, a reasonable effort will be made to find work for that employee elsewhere in the em-ployee's post of duty.

C.
The Employer will designate a safety representative for each branch who will be responsible for reporting to the safety officer any hazardous or unsafe conditions which have been observed or reported. The Employer will, to the extent of its authority, initiate prompt and appropriate action to correct any unsafe working condition so reported. Copies of such reports and the corrective actions taken shall be forwarded to the local Safety Advisory Committee for review.

Section 2

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

Section 3

The Employer recognizes the existence of certain employee rights under 29 CFR 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 Employer.

Section 4

A.
A Safety Advisory Committee with a minimum of six (6) members shall be established within each district, service center office, national and regional offices. These committees shall have equal representation of management and nonmanagement employees. The nonmanagement members shall be designated by the Union. The function of the committees will be to advise the Employer concerning work-related safety matters. In the discharge of this function, the Safety Advisory Committee will consider existing practices and rules relating to safety and health and formulate suggested changes in existing practices and rules. In their consideration of the foregoing, the committees will give due

regard to Public Law 91-596 and any applicable guidelines developed by the U.S. Department of Labor related thereto. In all cases, the union will be allowed at least one representative from each chapter in the appointing office (absent local, mutual agreement otherwise), and the size of the committee will be expanded to accommodate that, if needed.

B.
Each committee shall designate a chairperson who shall be nominated from among the committee's members and shall be elected by the committee members. Management and nonmanagement members shall alternate in this position. Maximum service time as a chairperson should be two (2) years.

C.
The committees will meet at least quarterly and on such other occasions as they may determine. Meetings will be conducted during the normal tour of duty, without charge to leave, provided however, that no employees will be entitled to compensation for time in attendance at such meetings falling outside their regularly scheduled tours of duty. The Employer will change the shifts of committee members who are not on the prime shift.

D.
A National Safety and Health Advisory Committee will oversee the joint development of, and will make recommendations concerning the delivery of, training to local committee members during the first year of this Agreement. Training will be provided to committee members on the IRS Occupational Safety and Health Program; Section 19 of the Occupational Safety and Health Act; Executive Order 12196; 19 CFR 1960; IRS reporting, evaluation and hazard abatement procedures; recognition of hazardous conditions and environments; and other appropriate rules and regulations.

E.
In addition to the function described in subsection A above, the committees are also charged with, at a minimum:
1. recommending an annual safety and health plan for the appointing office which, at a minimum, establishes a plan of action for carrying out the responsibilities outlined in this article;
2. identifying sources of blood pressure screening, EKG's, CPR training, sickle cell testing, cholesterol testing, cancer screening, and physical examinations which could be made available by the Employer and the Union jointly at no, or minimal cost;
3. recommending the number of safety inspections to be conducted;
4. recommending the means for advising employees of emergency evacuation procedures;
5. recommending a basic inventory of first aid and safety and

health equipment to be maintained in each appointing office and post of duty;
6. conducting an assessment of the sources of VDT screen glare and recommending appropriate corrective action;
7. serving as a resource for educating employees aboutwork-related safety concerns, such as asbestos exposure and abatement;
8. reviewing all incident and accident reports (subject to Privacy Act restrictions) and recommending corrective actions; and
9. reviewing Worker's Compensation claims (subject to Privacy Act restrictions) and recommending corrective actions.

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

Section 5

The Employer will 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 Employer will provide first aid kits and will designate employees from among volunteers to maintain the kits.

Section 7

A.
The Employer has determined that an employee will not be required to operate a motor vehicle known to be unsafe.

B.
The Employer will obtain, whenever possible, automobiles which are equipped with air conditioning.

Section 8

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

or such decisions.

Section 9

A.
The Employer will furnish each employee, on a timely basis, a copy of each of the following:
1. NTEU Optional Insurance plan brochures and materials;
2. Open Season Instructions;
3. Information to Consider in Choosing a Health Plan;
4. Biweekly Health Benefits Rates; and,
5. NTEU POWER X booklet.

B.
Such distribution shall be made by the Employer to the extent such brochures are available to it from the normal source of supply.

C.
The Employer 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 Employer will continue the full implementation of the Employee Assistance Program as defined in law and regulation and to make employees aware of the program.

B.
Two (2) local Union representatives will be invited to attend seminars, workshops, conferences, and training sessions designed to acquaint supervisors, managers and employees with the program and its operation. If there is more than one chapter in the local office, then one chapter representative from each chapter will be invited. Moreover, a chapter may send one representative to a meeting elsewhere in the appointing office if the program is not scheduled in that chapter s jurisdiction.

C.
The Employer recognizes that the program is designed to deal forthrightly with the problem at an early stage when the situation is more likely to be correctable.

D.
Employees undergoing prescribed programs or treatments will be granted sick leave for this purpose on the same basis as any other illness when absence from work is necessary.

E.
The Employer will afford reasonable accommodation to qualified handicapped employees, unless the accommodation would impose an undue hardship on the operation of the Employer's program. For example, employees who are handicapped by alcoholism may be offered rehabilitative assistance and the opportunity to take sick leave or treatment, if necessary, before any action for continuing performance or misconduct problems relating to their alcoholism is taken.

Section 11

When employees are injured in the performance of their duties, they will be informed by the Employer 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 Employer will, at least annually, make employees aware of the Employee Assistance Program and available medical services provided by the Employer. Furthermore, the Employer will conduct cancer detection programs and will disseminate cancer detection information, including information regarding breast cancer.

Section 13

When the Employer reasonably expects a seasonal employee to work the minimum period of time required by regulations to make the employee eligible for health benefits (for example, six months within a year), the employee shall be entitled to such benefits from the date of such expectation.

Section 14

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

Section 15

A.
1. Consistent with workload demands, workbreaks for employees performing routine or repetitive tasks, including employees using video display terminals (VDTs), will be scheduled so that such

employees are provided a workbreak at intervals of approximately two (2) hours.
2. Employees who spend four (4) hours or more per day using VDT's will have the option of continuing their current workbreak schedule or receiving a five (5) minute workbreak per hour.

B.
The Employer 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 Employer will make a reasonable attempt, consistent with its 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.

D.
(Reserved)

E.
The Employer shall provide employees who are required to use VDT equipment on the job with workstations or desks that are designed for the use of VDT equipment and which include adjustable keyboard trays, adjustable work surfaces which are large enough to accommodate the VDT equipment, printers, manuals, work papers, and any other equipment required by the Employer to perform the duties and responsibilities of their positions. Wrist rests will also be provided if requested by individual employees.

F.
The Employer shall provide employees with an ergonomically designed chair that meets commonly accepted industry standards. Such chairs shall include arm rests at the option of individual employees. If more than one style of chair is available in an appointing office, bargaining unit employees shall be offered an opportunity to choose the chair of their choice.

G.
1. The workstations and chairs described above will be provided as TSM projects are implemented or as existing workstations and chairs are replaced. If either party, national or local, as appropriate, wishes to provide less than above, the parties shall negotiate the number and type of workstations, desks, chairs, ADP or similar equipment provided to employees in the office or on flexiplace arrangements. The parties shall consider factors such as negotiated mid-term agreements on Tours of Duty, Flexiplace, and Work Schedules, along with workloads, leave usage, historical workstation utilization rates and Workers Compensation claims in

making determinations on the number and type of workstations. National and/or local negotiations under this subsection apply to initiatives announced on or after October 1, 1996.

2. The parties, national or local, as appropriate, shall negotiate whether to replace or retrofit existing workstations, desks, chairs or similar equipment to comply with the National Work Space, Furniture and Occupancy standards.

H.
Employees required to be in the office to perform case related work but who are unable to perform such work due to the lack of appropriate equipment or work space will be allowed to charge such time to an appropriate non-direct time code. The union will be permitted to open local negotiations on the adverse impact of a requirement that regularly places all or most of these field employees in the office at approximately the same time.

Section 16 National Safety and Health Advisory Committee

A.
A national committee will be established to serve as a resource for local committees and to develop training and guidance for such committees.

B.
The national committee will be a sub-committee of the National LMRC, and shall be operated as follows:
1. the committee will meet semiannually and at other times as it may determine;
2. committee members shall receive official time, travel and per diem expenses to attend the committee's meetings;
3. the committee shall be composed of four (4) members chosen by the Employer, and four (4) members chosen by the Union;
4. the committee will select a chairperson who shall be nominated from among the committee's members and shall be elected by the committee members;
5. management and nonmanagement members should alternate in the position, with a maximum service time as chairperson of two (2) years; and
6. unresolved issues of the committee shall be addressed at the national Labor-Management Relations Committee meetings, and status reports of the committee shall be presented to the national Labor-Management Relations Committee.

Section 17

The Employer shall, through coordination with the General Services Administration (GSA), perform periodic monitoring of

asbestos levels in the Employer's buildings that have been identified by the GSA as having potential asbestos problems. The results of such monitoring shall 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 for Occupational Safety and Health (NIOSH), the Employer agrees to move exposed employees to work-sites that do not have excessive exposure, and the Employer 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 grievance procedure.

Section 18

The Employer has determined that, when an injured employee is sent to a medical facility for treatment, it will accept the determination made by competent medical authority at the facility as to whether the employee should return to work.

Article 28
Notices to Employees

Section 1

A.
An employee who receives from the Employer:
1. a notice of reduction in force;
2. a notice of proposed separation of a probationer;
3. a notice of decision to separate a probationer;
4. a letter issued to the employee pursuant to Article 40, section 2;
5. a leave restriction letter;
6. a notice of involuntary reassignment to another post of duty (other than an SF-50);
7. a notice of reclassification of the position the employee occupies (other than an SF-50);
8. a written request for information concerning employee-alleged underreporting or non-filing; or
9. a notice of changed or modified nexus statement will simultaneously receive 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_____________."

Section 2

A.
The Union and the Employer recognize that employees should be informed of their rights and benefits. Accordingly, the Employer will notify employees periodically on matters including, but not limited to, the following:

1. incentive awards;
2. health and safety;
3. annual leave, sick leave and leave without pay; and
4. promotion plan.

Section 3

A.
The Employer will distribute to each incoming employee within the unit an announcement card (furnished to the Employer by the Union at each post of duty) as described in Exhibit 28-1.

B.
Information contained on this announcement card may be deleted by the Union at any time. New information may be added, or existing information may be modified, with approval from the Employer. Such approval may not be unreasonably withheld.

Section 4

The Employer will continue to provide each employee during 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 5

A.
The Employer will provide an employee who is injured while in work status with a copy of the current Pamphlet CA-550 which answers questions about the Federal Employees Compensation Act.

B.
The Employer will provide each chapter officer and steward with a copy of the brochure noted in A above.

C.
A copy of the brochure will be kept on file in the personnel office.

Section 6

The Employer will hold a formal discussion 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 which are raised will be provided to inquiring employees in writing.

Section 7

The Union will not encourage or initiate any unlawful, concerted activity on the part of an employee or group of employees which would harm or adversely affect the operation and/or mission of the Employer. It will not condone any such activity by failing to take affirmative action to prevent or stop it.

Article 29
Travel

Section 1

A.
The Employer will, if practicable, schedule and arrange for travel of employees to occur within the employees' regularly scheduled workhours. However, if circumstances require the employees' presence on Monday, too early to permit travel that day, the employees should perform the travel on the preceding day (Sunday), leaving home or post of duty at a reasonable time. If the employees prefer, travel may be permitted during duty hours on the preceding Friday. In this event, subsistence reimbursement may be allowed to start with the departure time, but will be limited to that which would have been payable if departure was made on Sunday. Employees who are required to travel during nonduty hours may obtain, upon request, the written reasons why such travel was required at those hours.

B.
When travel results from an event which cannot be scheduled or controlled administratively, such travel may be considered hours of employment for pay purposes pursuant to appropriate provisions of Title 5 of the Fair Labor Standards Act. Disputes arising under this subsection may be adjusted through the use of the grievance procedure provided herein.

C.
If the travel is expected to require employees to be absent from their posts of duty for three (3) or more months, the employees will be given at least thirty (30) days notification of their date of departure when practicable.

Section 2

A.
Any employee traveling on official business is entitled to an advance of funds to cover per diem or actual subsistence expenses, mileage for use of a privately owned conveyance and other transportation expenses. Travel advances will be made available prior to the date of departure to those employees who make timely application. The amount of the advance should be based on such factors as the nature and probable duration of the travel to be performed. Normally, the amount of the advance will not be less than $50.00.

B.
In cases of emergency job related travel, the Employer will attempt to accommodate a traveler needing an advance from the Imprest Fund.

C.
An employee not in a recurring travel status shall submit a travel voucher and liquidate the entire outstanding advance within either fifteen (15) calendar days after completion of travel or by the end of the voucher period. However, supervisors may grant an exception if another trip is authorized for the near future.

D.
An employee in a recurring travel status shall be allowed to carry over, at the end of the month, all or part of the cash advance as may be necessary to cover monthly travel expenses. In no event, however, will the total of advances exceed the total of two (2) months anticipated expenses.

E.
An employee normally in a recurring travel status must repay an outstanding advance when travel ceases to be recurring, or when an employee does not actually perform travel for a period of three (3)months.

Section 3

A.
Maximum allowable per diem rates within the Conterminous United States (CONUS) will be based upon the traveler's actual lodging costs up to the maximum allowable amount as well as upon the meals and incidental expenses reimbursement rate for the locality subject to the most current rates published by General Services Administration (GSA) in the Federal Register.

B.
For travel within the CONUS to localities designated by GSA as specific per diem rate localities, travelers shall be reimbursed

in accordance with the most current rates published by GSA in the Federal Register. For travel within the CONUS to all other CONUS localities, travelers shall be reimbursed in accordance with the most recent standard per diem rate as published by GSA in the Federal Register.

C.
In accordance with GSA regulations, reimbursement on an actual subsistence expense basis may be authorized when actual and necessary subsistence expenses of official travel are unusually high due to special or unusual circumstances. Normally, reimbursement on an actual subsistence expense basis should be requested and authorized in advance.

D.
For computing meals and incidental expenses reimbursement allowances, official travel begins when the traveler leaves home, office, or other authorized point of departure and ends when the traveler returns home, to the office, or other authorized point at the conclusion of the trip. For the first and last days of travel, the meals and incidental expenses reimbursement allowance shall be prorated according to the number of six hour periods, or fractions thereof, that the employee is in official travel status in accordance with GSA regulations.

E.
Per diem entitlement is contingent upon an employee's assignment to temporary duty outside the commuting area of the 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 employee's official station. In addition, the temporary place of duty must be more than forty (40) miles from the employee's permanently assigned physical location (office) and also more than forty (40) miles from the employee's residence, measured by odometer or other readings on the most commonly used route. Any point beyond both these distances and also outside the official station is outside the commuting area.

F.
Unusual circumstances may exist that would justify an exception to the criteria in E 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 for 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 head of 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.

G.
The traveler on actual expenses will identify in the travel voucher the subsistence costs actually incurred each day and show in the subsistence column the total for each day, not in excess of the prescribed maximum. The expenses (with the lodging exception noted below) will be shown as follows:
1. lodging for each day;
2. individual meals for each day;
3. an average of expenses that do not accrue on a daily basis, for example, laundry, cleaning and pressing of clothing;
4. all lodging expenses, whether on actual or per diem must be supported by receipts (when lodging expenses continue for a period of time at the same daily rate, the total lodging expenses for the period may be supported by one receipt).

H.
An employee may not remain in a travel status over a weekend solely to increase the entitlement to subsistence. The following requirements cover the completion of temporary duty on a Friday preceding a non-holiday weekend:
1. the traveler should return to home or post of duty on the Friday unless arrival would be at an unreasonably late hour; in the latter event, the return should be made on Saturday; in either case, per diem or other authorized subsistence expenses will be payable until the traveler's arrival at home or post of duty;
2. instead of travel on Saturday as indicated in 1 above, the traveler may be allowed to return on Monday following the weekend; in this event, subsistence reimbursement will be suspended as of midnight Friday, but will be resumed at 12:01 AM Monday, continuing until the traveler reaches home or post of duty.

I.
1. When the use of a privately owned automobile for official business is advantageous to the Government (it is expected that the employee will travel less than 15,000 miles annually), the employee providing such automobile will be reimbursed at the most currentrate published by GSA in the Federal Register.
2. When it is reasonably determined that an employee is a high-mileage driver (it is expected that the employee will drive at least 15,000 miles annually) and that a government vehicle is available for the employee's use, the employee will be reimbursed at the most current rate published by GSA in the Federal Register if the employee elects to use his or her own automobile for official business.

3. When employees have committed themselves to use government vehicles and such are available for the employees' use, and the employees elect to use their own automobiles for particular trips, the employees will be reimbursed at the most current rate published by GSA in the Federal Register.

Section 4

A.
When the Employer makes housing available for the employee, the employee will have the option, except in unusual circumstances, of remaining in the Employer-provided housing or of securing other housing. If employees elect to secure their own housing, absent unusual circumstances, their per diem reimbursement will be as provided in section 3 above.

B.
Unusual circumstances sufficient to justify requiring an employee to use Employer-supplied facilities are not present when an ordinary benefit to the Government, such as economy or the ready availability of personnel, is the rationale. Unusual circumstances are present under the following circumstances:
1. the employee is participating in an investigation that requires the employee's presence in the quarters at all times; or
2. the quarters provide the only place of lodging reasonably close to the employee's place of duty so that daily travel to and from another place of lodging would be impracticable; or
3. the employees must keep in their possession highly valuable equipment or classified material whose security would be endangered if removed from the quarters; or
4. the official who authorizes the travel or training determines that utilization of quarters furnished by the Government is a necessary and integral part of a particular mission or training course.

C.
When a determination is made that unusual circumstances exist requiring an employee to use Government eating and/or lodging facilities, employees concerned will be so notified, in writing, before they begin the travel. This notification will identify the days affected, will explain the need for the use of the facilities, and will inform the employees that their per diem will be reduced even if they use other facilities.

Section 5

Employees who are assigned to training or duty away from their regular assigned posts of duty, and elect to return home during non-work days will be reimbursed for travel not to exceed the

amount reimbursable for the per diem had they remained away from home.

Section 6

When the nature and location of the work at a temporary duty station are such that suitable meals cannot be obtained there, the expense of daily travel required to obtain meals at the nearest available place may be approved as necessary transportation, not part of per diem or actual expense reimbursement. A statement of the necessity for such daily travel shall accompany the travel voucher.

Section 7

A.
An employee may be reimbursed for taxicab fares, plus tip, for transportation between office and home incident to officially ordered overtime provided all of the following conditions are met:
1. reimbursement is authorized by the official authorized to order or approve the performance of the overtime duty (see Delegation Order No. 39, as revised);
2. the employee performed overtime duty incident to the conduct of official business at the designated post of duty;
3. the employee is dependent on public transportation, incident to the officially ordered overtime; and
4. the travel is performed during hours of infrequently scheduled public transportation or darkness.

Section 8

Each person having custody of transportation requests, tickets, or other transportation documents received in exchange for transportation requests or other procuring instruments, is responsible for their safekeeping. Such person is also accountable for any amount that the Government may be required to pay because of the person's fraud, fault, negligence, or other improper use of these documents.

Section 9

Employees having questions related to the content of the Travel Handbook (IRM 1763) or their entitlement thereunder should take such matters up with their supervisors who shall be responsible for obtaining the answers to such questions.

Section 10

Employees who can be expected to drive 12,000 or more miles per year on official IRS business will be offered a GSA automobile for their use, subject to availability.

Section 11

An employee who rents a parking space at a post of duty on a regular basis, that is, at a weekly or monthly rate, shall be reimbursed on a pro rata basis for actual number of days the parking space is used for official business. Example: employee rents a parking space at a weekly rate for parking a privately owned automobile Monday through Friday, at or near the headquarters office. One-fifth of the weekly rate will be allowed for each day that the employee uses a personally owned conveyance for official business. Example: an employee rents a parking space on a monthly basis at or near the headquarters office with the space available to the employee as provided by the Rental Agreement for twenty-one (21) days of the month. The employee uses the space for parking on official business seven (7) days during the month. The employee will be reimbursed for 7/21 or 1/3 of the monthly cost. An employee who rents a parking space on a monthly basis and who receives a certification from the parking facility that the space is available only during Monday through Friday shall be entitled to compute pro rata reimbursement based on the number of workdays in the month.

Section 12

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 for travel.

Section 13

Changes in Government-wide regulations that result in a conflict with the provisions of this article shall entitle either party to reopen those provisions that conflict with the changed regulations.

Section 14

Employees in travel status will not be required to use privately owned vehicles for car-pooling.

Section 15

The Employer will bargain with the Union to the extent required by law if it elects to release parking spaces to GSA.

Section 16

A.
The parties agree to establish a Joint IRS-NTEU Task Group to review the policies and practices on local travel. The group will make a recommendation about changes. The report will be submitted to the Chief Management and Administration and the National President, NTEU. Either party may submit a separate report. The report(s) must be submitted on or before June 30, 1997. This does not preclude the parties from negotiating on local travel issues in the interim.

B.
In appointing offices represented by more than one NTEU chapter, as a result of the DOS II reorganization, either party has the option of invoking local negotiations to address any inconsistencies between and among the chapters jurisdictions in travel reimbursement practices that resulted from the combination of previously separate appointing offices. If an impasse remains after bargaining, the parties will employ the services of a neutral third party to resolve disputes by serving as a mediator and, if necessary, by drafting a fact finder s report with recommendations. The parties will select one mediator for the Oakland, Denver, and Austin office jurisdictions of NTEU and another for the Washington, Hoboken, Atlanta, and Chicago offices. Any remaining disputes after submission to the neutral will be resolved through the Federal Mediation and Conciliation Service (FMCS) and the Federal Service Impasses Panel (FSIP). The party that moves such remaining disputes to FMCS and FSIP will assume the burden of proof regarding the reasons the fact-finder s report is unacceptable.

Article 30
Training

Section 1

A.
The training and development of employees within the unit is a matter of significant importance. In conjunction with this goal, the Employer will, as funds permit, make available to all employees the training it deems necessary for the performance of the employees' presently-assigned duties or proposed assignments.
B.
During the first twelve (12) months of this Agreement, the

Employer will ask each bargaining unit employee to determine whether the employee wants to establish an individual development plan. Such plans shall be jointly established between the Employer and the employee. The primary emphasis of the plans will be first to address skills needed by employees in their current positions; second to prepare them for new career opportunities which will become available as a result of organizational restructuring or re-engineering of the positions of the Agency; and third to address skills needed for advancement beyond their current grade levels. Each plan shall establish a series of milestones and shall state the responsibilities of each party to realize such milestones.

Section 2

A.
The Employer 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 Employer will make available to employees current listings of Internal Revenue Service correspondence courses and after hours in-service courses.

Section 3

A.
The Employer has determined to provide appropriate training to all employees whose positions are abolished or significantly re-engineered as a direct result of organizational restructuring, work elimination, introduction of new duties, transfer of work, or implementation of new technology before expecting employees to perform new or greatly altered duties.

B.
The Employer has determined that employees whose positions are abolished or significantly re-engineered, as described above, will be provided the opportunity for training in new work. Such training will be determined by considering:

1. what work remains in the commuting area at the employee's current grade level;
2. employee's experience (internal, external, and volunteer work) and education;
3. the results of preliminary skills evaluation conducted with the assistance of the local internal or external training or counselling staffs;
4. business needs;
5. X-118 qualifications standards, and;

6. employee's IDP, where applicable.

C.
In order to ensure that employees can successfully perform new duties before being held accountable, attain job satisfaction, and help meet the Employer's goals, the Employer has determined to devise a certification mechanism for each newly designed curriculum, course, or OJI program training taken as a result of organizational restructuring, work elimination, introduction of new duties, transfer of work, or implementation of new technology. The mechanism may measure both the employee's grasp of the course content and the ability to apply new skills on the job. It can be used to determine if an employee has successfully completed the training program, is competent in applying new skills, requires additional assistance and guidance or whether other appropriate action is necessary in the best interest of the employee and the Employer. This mechanism will also include traditional Level III feedback to trainers to assess the suitability of the training program itself. The Employer also determines to ensure that out-service training course objectives align with organizational goals and the needs of the employee. To that end, the Employer has determined to establish follow-up procedures to determine successful completion of out-service courses and obtain trainee and managerial feedback on course effectiveness.

D.
The Employer has determined that employees referred to in subsection 3A above will be given an opportunity to participate in all necessary training based upon the factors outlined in subsection 3B above. In cases where employees are not certified, (by training professionals, for failure to obtain training objectives; or the trainees supervisor, for failure to competently apply the job skills) the employees will be given retraining opportunities to:
1. retake the entire previous course or particular modules of course work and/or;
2. receive more direct and extended OJI assistance before being reconsidered for certification.

E.
The appropriate training action will be determined on a case-by-case basis by the employee's supervisor, working with the training professionals, and the employee. The employee will be considered to be in training status until certification.

Section 4

A.
Employees will be reimbursed by the Employer for those portions

of Certified Public Accountant (CPA) or bar review courses that are job related consistent with the provisions outlined in subsection B below and section 1 of this article.

B.
Employees who have obtained prior approval from the Employer shall be reimbursed for all authorized expenses for out-Service training when all of the following conditions are met:
1. the training will enable the employees to meet one of their IDP milestones, to the extent allowable under Government-wide regulation;
2. comparable training is not available through Employer-developed courses and it would be too costly for the Employer to develop a suitable program at the time;
3. reasonable inquiry has failed to disclose suitable, adequate and timely programs being offered by other Government agencies within the local area;
4. the course meets the needs of the employee and of the Employer as well as or better than other courses of its nature which may also be available;
5. the course is not being taken solely for the purpose of obtaining a degree; and
6. funds are available to pay for the training without deferring or canceling higher priority commitment.

C.
An affected employee who fails to satisfactorily complete the out-Service training provided for in B above, shall reimburse the Employer for all tuition and related expenses incurred by the Employer for such out-Service training.

D.
Limited administrative time will be provided for employees who attend, at their own expense, out-Service training for career enhancement. If the employee fails to satisfactorily complete the course, any subsequent courses will be on the employees own time until he or she exhibit satisfactory completion of a subsequent course.

Section 5

A.
When training is given primarily to prepare employees for promotion, selection for the training will be made under the competitive promotion procedures. In addition, selection of on-the-job instructor and classroom instructor positions will be made under the competitive promotion procedures.

B.
When the Employer is unable to accommodate all applicants for

after-hours courses established by the Employer and financed in whole or in part by the Employer, available slots will be given out by the Employer on the basis of the order in which the applications are received. Applications not accommodated will be given priority status when the same course is repeated.

C.
Subsection A will not be applicable to training provided to employees in career ladder positions who have not reached the full performance level.

Section 6

A.
The Employer will recognize an Advisory Training Committee in each appointing office composed of six (6) members appointed by the Union. It shall be the function of the committee to advise the Employer on:
1. present training;
2. suggestions for additional training;
3. training needs as a result of reassignments, changes in law, and type of work assigned; and
4. need for refresher training.
In all cases, the union will be allowed at least one representative from each chapter in the appointing office, not to exceed seven (7), and the size of the committee will be expanded to accommodate that, if needed.

B.
Further, the Employer will meet with the committee on these matters not less frequently than once each quarter.

C.
The committee members shall receive reasonable amounts of official time, but no more than eight (8) hours per quarter per member, to study the Employer's training program and to prepare for meetings with the Employer.

Section 7

Job-related IRS correspondence courses will be made available to employees; however, no official time will be available to the employee for the purpose of taking such courses.

Section 8

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

Section 9

A.
Employees in the GS-905 classification will be reimbursed for continuing legal education courses consistent with the provisions of sections 1 and 4 of this article.

B.
The Employer will seek continuing legal education accreditation for the continuing professional education (CPE) courses offered to GS-905 employees.

Section 10 Accounting Training Program

A. Crossover Accounting Training "Crossover" employees are those who have been competitively selected under the provisions of Article 13 to receive accounting training in order to meet the minimum qualifications for the Revenue Agent or Special Agent job series. These opportunities will be posted in all appointing offices within the commuting area.

B.
Employees applying for the program must meet the Single Agency Qualifications Standards (SAQS) criteria for entry level Revenue Agent or Special Agent positions except for the requisite accounting credits.

C.
Employees selected for the crossover program are expected, upon completion of the necessary accounting credits, to apply for consideration for Revenue Agent and Special Agent positions as vacancies occur.

D.
1. The number of employees selected for the crossover accounting training program in a given district will be based on the Employer's determination of the anticipated number of Revenue Agents/Special Agents to be selected during the period of time when participants are expected to complete the program.
2. The size of the program will vary from year to year and from district to district based on turnover rates, changing local conditions and budgetary limitations.

E.
If the Employer determines not to retain an employee in the crossover accounting training program, it will inform the employee in writing of the reason(s) for removal from the crossover accounting training program. Removal of an employee from the crossover accounting training program will be for just cause.

F.
Out-Service Training   Accounting training for crossover employees usually will be conducted through accredited out-Service training.

G.
Normal procedures for requesting and approving out-Service training will be followed.

H.
In-Service assembled classes may be organized when the Employer determines that it is cost effective.

I.
In such cases the Employer will make arrangements through accredited local colleges, junior colleges or universities to provide an instructor and college credits for those who complete the program.

J.
In unusual instances where neither out-Service training nor in-Service assembled classes are feasible, local training and development managers may approve the enrollment of employees in an accredited college correspondence course.

K.
Reimbursement:
1. crossover accounting training program employees who receive their accounting through Employer-approved courses in out-Service facilities will be reimbursed the actual cost up to $300 or one-half of the actual cost, whichever is greater, for each course which is successfully completed with credit;
2.
(a) application and reimbursement will follow normal out-Service training procedures in accordance with the provisions of sections 1 and 4 of this article;
(b) reimbursement will be made upon submission of proof of successful completion of each course (this will normally mean a "C" average or above) and;
(c) the reimbursement amount will include tuition, books, registration and related fees, but will exclude travel and parking fees;
3. where accounting training is provided on an in-Service basis through use of a contract instructor, the Employer will provide the appropriate text books and pay all necessary costs as listed in 2 above.

L.
Official Time - Program participants will be granted official

time during the workday to study or attend Employer-approved courses, as follows:
1. employees who have been selected for the crossover program will be allowed up to four (4) hours of official time a week to study or attend class; and
2. official time pursuant to subsection 1 above should be requested at least seven (7) calendar days in advance of the anticipated use (the Employer has determined that time will be approved unless approval would create a severe work interruption).

M.
Equivalency Tests:
1. employees who take institutional equivalency tests, who have the prior approval of the Employer, will be reimbursed for test fees; and
2. official time will be granted to take the tests provided that the only time the test is given coincides with the employee's normal tour of duty.

Article 31
Miscellaneous Provisions

Section 1

A.
1. 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 Employer.
2. Further, verbal encouragement will only be permissible when given to groups of five (5) or more employees. However, in some instances due to absence of employees or new employee orientation, it may be necessary for the Employer to discuss these programs below the aforementioned levels.

B.
Immediate supervisors may not collect pledges or contributions from individual employees under their supervision.

Section 2

The Employer 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 will further assist, when necessary, in the preparation of the Federal income tax return.

Section 3

When, through administrative error or oversight, the employee is denied benefits or pay to which otherwise entitled, restoration of said benefits or pay shall be made in accordance with higher regulations and as expeditiously as practicable.

Section 4

A.
Where, through administrative error, an employee receives an excess amount of money which would normally go unnoticed or undetected, such employee shall agree to repay the excess amount consistent with the terms of the Debt Collection Act.

B.
If an employee terminates employment with the Employer prior to liquidation of any overpayment described in A above, the Employer retains the right to satisfy any outstanding balance from any funds due and owing the employee prior to the effective date of separation.

Section 5

A.
1. When an employee's regular salary payment is not issued, the employee will be provided with an emergency salary payment within seventy-two (72) hours of providing the Employer with notification on the proper form for that purpose.
2. When an employee's regular salary payment was issued but it was lost, stolen, mutilated or not received, the employee will be provided with a recertified salary check within five (5) to seven (7) workdays of providing the Employer with notification on the proper form for that purpose.

B.
The notification referred in subsection A above shall be given to the Employer as soon as possible following regular salary payment distribution.

C.
Where the failure to receive a regular salary payment creates a hardship on the employee that can not be timely cured by the issuance of an emergency salary payment or a recertified salary check, the employee will receive an emergency payment equal to the expected net salary.

Section 6

The Employer will, upon request, provide to employees information as to whether or not their bank participates in the Direct

Deposit Program. Employees retain the right to receive their salary checks at their post of duty so long as such receipt is permissible under Government-wide regulations. The Union shall have the opportunity to bargain over any such proposed change prior to its implementation.

Section 7

A.
Pursuant to 5 CFR 890.303 and 890.501, employees may, at their option, make direct payments for FEHB to the Employer while they are in non-pay status, or have such payments deducted from their salaries upon return to duty status.
B.
At least twenty-one (21) calendar days in advance of being placed in a non-pay status, or as soon as practicable if there are less than twenty-one (21) calendar days between the date it becomes known that an employee will enter non-pay status and the effective date of entering non-pay status, the Employer will give employees written notice of their options under subsection A. Such written notice shall provide employees with all necessary information, for example, where to make direct payments.

C.
If an employee chooses to make direct payments while in non-pay 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.

D.
If employees choose to have payments deducted from their salaries upon return to pay status, such deductions must be made in accordance with the provisions of the Debt Collection Act, and shall begin in the second contiguous pay period following the employee's return to pay status. If, considering an employee's personal circumstances an employee asserts that the deduction proposed would cause a financial hardship, an employee may appeal such proposed deductions in accordance with the Debt Collection Act.

Article 32
Annual Leave

Section 1

A.
The Employer has determined that annual leave will be granted in a manner which permits each employee who wishes to take at least two (2) consecutive weeks of annual leave each year, unless permitting such leave causes a severe work interruption. Upon

request, any denial of annual leave must be accompanied by a written statement of the reasons for the denial.

B.
Employees whose leave balances on September 15 disclose that they have leave which is, or will become, "use or lose" will submit, on or before October 1, plans to use such leave. The Employer has determined that employees' choices made in relation to the foregoing will be approved unless a severe work interruption may result. A severe work interruption includes, but is not limited to, a reasonable expectation of missing an assigned program completion date. Conflicts of choices related to the foregoing will be subject to the provisions of C below.

C.
Subject to its right to assign work, the Employer will resolve a conflict in requests by employees in the same occupation for scheduled annual leave by granting preference to the employee with the most service as determined by service computation date. An employee's approved annual leave will not be disapproved if an employee with an earlier service computation date subsequently requests leave for the same period.

D.
In order to facilitate the making of personal plans by employees, the Employer agrees to respond to annual leave requests as soon as possible.

Section 2

The Employer may approve a change in selection of leave time provided another employee's choice is not affected.

Section 3

A.
Seasonal employees who are to be placed in a nonpay status for a period of ten (10) workdays or less may charge such time to available annual leave.

B.
The Employer may refuse to grant annual leave requests made by seasonal employees for any period which includes any of the last five (5) workdays of any fiscal year, where such refusal is related to staffing and/or budgetary restrictions.

C.
Except as otherwise provided in this section, annual leave requests made by seasonal employees will be subject to the same considerations as requests made by other employees. The Employer

has determined that annual leave requests will not be denied solely because it is peak season; however, such requests may be denied if approval would cause a severe workload interruption.

Section 4

The Employer has determined that, upon advance request, an employee will be granted annual leave for a workday which occurs on a religious holiday unless such a request causes a severe work interruption.

Section 5

The Employer has determined that an employee will be granted annual leave or leave without pay for up to five (5) days in case of a death in the immediate family.

Section 6

A.
The granting of advanced annual leave by the Employer is discretionary. However, the Employer has determined that when an employee requesting advanced annual leave:
1. has completed his/her probationary or trial period;
2. has served more than ninety (90) days in his or her current appointment;
3. is eligible to earn annual leave;
4. does not request more advanced annual leave than would be earned during the remainder of the leave year or for the remainder of the period during which the employee will be employed; and
5. is not on a leave restriction letter or has not been the subject of a leave related action covered by Article 38, or any action covered by Articles 39, and/or 40 within the last twelve (12) months, then the request will be granted.

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

Section 7

A.
Subject to its right to assign work, the Employer will authorize or leave without pay to Union officers or their designees in each chapter, or joint council as appropriate, and to any national officer of the Union for attendance at any Union-sponsored convention, meetings, or other Union business on the following basis: 0-500 bargaining unit employees, 4: 501-1000

bargaining unit employees, 6: and 1001 plus bargaining unit employees, 8.

B.
In addition to the above, the Employer will grant Union officers and stewards leave to perform Union duties unless work requirements or the work schedule prohibits release. Such officers and stewards may charge such leave, at their option, to earned annual leave or leave without pay.

Section 8

Notwithstanding the above, nothing contained in this Article will restrict the Employer's ability to require the presence of an employee, pursuant to its right to assign work under 5 USC 7106 (a)(2)(B), should the Employer determine that the employee's services are necessary.

Article 33
Family 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 Employer will not ordinarily require the employee to return to duty earlier than six (6) months after childbirth absent severe work interruption. Sick leave may be used for the time due to delivery and recuperation. Annual leave may be used by the employee for a period of adjustment and to make arrangements for child care. Leave without pay, credit hours, or compensatory time may be substitued for sick or annual leave. The employee may use all, a part, or none of her available annual or sick leave time. In addition, an employee may, consistent with law and regulation, choose to use a combination of annual leave, sick leave, leave without pay, credit hours, or compensatory time during any pay period.

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.

Section 2

A.

The Employer 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.

B.
The Employer agrees to pay for the cost of obtaining such a certificate.

Section 3

The Employer will make a reasonable effort to accommodate a pregnant employee's request for a modification of duties or a temporary assignment when the request is supported by acceptable medical evidence.

Section 4

A male employee who has provided the Employer 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 motherof his newborn child while she is incapacitated for maternity reasons, unless his absence causes a severe work interruption.

Section 5

Absent just cause, and to the extent provided by law, the Employer will provide part-time or job sharing opportunities for employees who have children under six (6) years of age; and pursuant to Article 22, subsection 3B, will provide such opportunities for employees to care for their spouses, children, or parents with serious health conditions.

Section 6

This article is intended to be interpreted in a manner consistent with 5 USC 7106(a) and the Family and Medical Leave Act (Public Law 103-3).
Section 7

A.
Consistent with the Family and Medical Leave Act, employees are entitled to a total of twelve (12) weeks of unpaid family and medical leave per year for one or more of the following reasons:
1. the birth of a son or daughter and to care for such a child;
2. the placement of a son or daughter with the employee for adoption or foster care;
3. the care of a spouse, son, daughter, or parent if such spouse, son, daughter, or parent has a serious health condition;

or
4. the employee has a serious health condition that makes the employee unable to perform the essential functions of his or her position.

B.
An employee who meets the criteria for leave and has complied with the requirements and obligations under the Family and Medical Leave Act, for example, reasonable advance notification and written medical certification when applicable, may not be denied family and medical leave.

C.
An employee may elect to substitute paid time off, that is, annual leave, sick leave (as appropriate), compensatory time off, or credit hours for leave without pay under the Family and Medical Leave Act.

D.
A "serious health condition" as described above is defined as an illness, injury, impairment, or physical or mental condition that involves:
1. inpatient care in a hospital, hospice, or residential medical care facility, or;
2. continuing treatment by a health care provider.
The definition of a "serious health condition" is intended to cover various types of physical and mental conditions and illnesses that require an employee to be absent from work on a recurring basis or for more than a few days. With respect to care for a spouse, child, or parent, a "serious health condition" is intended to cover conditions and illnesses that make the spouse, child, or parent unable to participate in school or in his or her regular daily activities. "Serious health condition" does not cover short-term conditions for which treatment and recovery are very brief.

Article 34
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 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 prior to 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, and in no event 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 willreport the absence as soon as possible.

Section 3

A.
Employees may be required to furnish reasonably acceptable evidence to substantiate a request for approval of sick leave if sick leave exceeds three (3) consecutive workdays.

B.
Employees will not be required to furnish a doctor's certificate to substantiate a request for approval of sick leave for periods of three (3) consecutive workdays or less except as provided for in C. below.

C.
1. Where the Employer 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 Employer may inquire further into the matter and ask the employee to explain. Absent a reasonably acceptable explanation, the employee will be orally counseled 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 due to illness or incapacitation for duty, regardless of duration.
2. If reasonable grounds continue to exist for questioning an employee's use of sick leave, the Employer may request that the employee provide a doctor's certificate from the employee's physician. This certification will indicate that the employee is under the care of physician, is incapacitated for duty, and the

expected duration of such incapacitation. If specific medical information such as diagnosis and prognosis is requested as part of such explanation, the employee may choose to provide this information only to Employer representatives who are medically certified.
3. If reasonable grounds continue to exist for questioning an employee's use of sick leave, the employee may be notified in writing that for a stated period (not to exceed six (6) months) no request for sick leave, or other leave in lieu of sick leave, will be approved unless supported by a doctor's certificate. Any such written notice will describe the frequency, patterns, or circumstances which led to its issuance.

D.
Employees who, because of illness, are released from duty, and are not subject to the restrictions of C. 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, B, and C above.

E.
Employees who are not subject to the restrictions of C above, will not be required to furnish a doctor's certificate on a continuing basis if the employee suffers from a chronic condition which 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 Employer may periodically require further medical certification to substantiate an employee's continued use of this provision.

Section 4

A.
An approved absence which would otherwise be chargeable to sick leave will be charged to annual leave if requested by the employee and there is no just cause for the Employer to deny such request.

B.
An employee who becomes ill while on annual leave may have the time of illness changed to sick leave provided that the employee notifies the supervisor on the first day of the illness and otherwise complies with the requirements of section 3 of this article.

Section 5

A.
An employee will be given advanced sick 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) workdays;
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 3C above.

Section 6

The Employer will treat as confidential any medical information given by an employee in support of a request for sick leave. The Employer may disclose such information subject to its Privacy Act obligations, for work related reasons on a need to know basis only.

Section 7

Notwithstanding the above, nothing contained in this article will restrict the Employer's ability to require the presence of an employee, pursuant to its right to assign work under 5 USC 7106(a)(2)(B), should the Employer determine that the employee's services are necessary.

Article 35
Leaves of Absence

Section 1

A.
The Employer will approve leaves of absence for any employee elected to a position of national officer of the Union for the purpose of serving full-time in the elected position.

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

C.
Leaves of absence granted under A and B above will be for a period concurrent with the term of office of the elected official and will be automatically renewed by the Employer upon notification in writing from the elected official who has been

reelected and wishes to continue in a leave of absence status.

D.
The Employer will approve leaves of absence for twenty (20) employees servicewide for the purpose of serving in full-time appointive positions for the Union. The term of the leave of absence will be two (2) years. All affected individuals will have their leaves of absence renewed for one additional two (2) year period upon request.

E.
Leaves of absence requested under D above will not require the Employer to grant leaves of absence to more than two (2) employees of an office at any one time.

Section 2

A.
The Employer will allow an employee to take leave without pay (LWOP) for up to one (1) year after completion of five (5) years of service to engage in full time job related study, or to engage in any other activities, subject to the work requirements of the Employer.

B.
Employees may take LWOP for up to thirty (30) calender days for political activities permitted under the Hatch Act Reform Amendments of 1993.

Section 3

A.
All of the leaves of absence granted or approved in accordance with sections 1 and 2 are subject to the following conditions in addition to such other conditions as may be imposed by law or higher regulations:

1. they will be without pay;
2. access to the Employer's premises by such employees will be in accordance with the terms of this Agreement or IRS regulations, whichever is applicable; and
3. employees are subject to applicable IRS rules of conduct.

B.
In addition to the conditions cited in A above, employees taking leaves of absence under section 2 of this article are subject to the following additional conditions;

1. the course of study must be approved by the Employer as being designed to improve the job skills of the employee; and
2. if the course of study is one which combines work and study, the work portion is subject to the outside work requirements of the Employer.

C.
Subject to its right to assign employees, the Employer will attempt to accomplish the following to the extent practical:
1. place an employee returning from leave of absence in the position held at the time that the leave of absence began;
2. failing this an effort will be made to place the employee in a like position in the commuting area; and
3. failing either of the foregoing, the employee will be placed in a like position somewhere in the office.

Section 4

Notwithstanding the above, nothing contained in this article will restrict the Employer's ability to require the presence of an employee, pursuant to its right to assign work under 5 USC 7106(a)(2)(B), should the Employer determine that the employee's services are necessary.

Article 36
Administrative Leave

Section 1

For purposes of this article, administrative leave is approved absence from duty without loss of pay and without charge to leave.

Section 2

A.
As a general rule, when the voting polls are not open at least (3) hours either before or after an employee's regular hours of work, such employee may be granted an amount of excused leave to vote or register which will permit the employee to report to work three (3) hours 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.
Whenever it becomes necessary to close an office because of

inclement weather or any other emergency situation and to grant administrative leave to those who are excused because of emergency, reasonable efforts will be made to inform all employees by private or public media. An emergency situation is one which is general rather than personal in scope and impact. It may be caused by such developments as heavy snow or severe icing conditions, floods, earthquakes, hurricanes or other natural disasters, air pollution, massive power failure, major fires or serious interruptions to public transportation caused by incidents such as strikes of local transit employees or mass demonstrations.

B.
If the emergency conditions described above exist and prevent an employee from getting to work and the post of duty is not closed, the employee may be granted administrative leave for absence from work for a part or all of the employee's workday upon providing the Employer with reasonably acceptable documentation that the employee made reasonable efforts to reach work but that emergency conditions prevented timely arrival. Factors which shall be considered by the Employer and uniformly applied to all employees within the area affected by the emergency include:

1. the fact that the employee lives beyond the normal commuting area;
2. the mode of transportation normally used by the employee;
3. efforts by the employee to get to work;
4. the success of other employees similarly situated;
5. physical disability of the employee; and
6. local travel restrictions.

The Employer at its option may waive the above requirement for documentation for absences of four (4) hours or less. This provision does not apply to employees who are away from their post of duty for personal reasons and are prevented from returning to work due to emergency conditions. Any grievances filed 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 which 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 the Inspection Service.

C.
An employee will be granted administrative leave to attend a tax audit which results from an investigation by the Inspection Service.

Section 5

A.
An Internal Revenue Agent, Estate Tax Examiner, Appellate Auditor, Estate Tax Attorney, Revenue Officer, Tax Auditor, Appeals Officer, Tax Law Specialist, Systems Accountant, or Operating Accountant not admitted to any bar or licensed as a CPA or professional engineer, within the United States or its possessions, will be granted administrative leave four (4) times to the extent necessary for the purpose of taking bar, CPA, or engineer examinations. Such administrative leave grants will be extended to include the time for necessary oral interviews.

B.
The Employer will grant additional administrative leave for this purpose to the above described employees who have shown reasonable progress toward achieving success in passing the applicable examinations.

Section 6

An emergency absence of less than one (1) hour will be excused when the affected employee provides the Employer with a reasonably acceptable explanation for the absence.

Section 7

If emergency repairs become necessary while an employee in official travel status is using a privately owned vehicle, the employee will be continued in official pay status, contingent upon the presentation to the supervisor of a reasonable, acceptable explanation/documentation relating to the emergency. In such situations, the employee will (within the hour if practicable) provide the supervisor with an estimate of the situation and obtain appropriate instructions.

Section 8

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), shall be

entitled to military leave for each day of active duty in such organizations up to a maximum of fifteen (15) calendar days in any fiscal year. Military leave, not to exceed fifteen (15) days, which is unused at the beginning of the succeeding fiscal year will be carried forward for use in that fiscal year only. This gives a full time employee the potential for thirty (30) days mil-itary leave during a fiscal year (less for part time employees).

B.
Approval of military leave provided in the foregoing shall 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 shall be without loss of pay.

Section 9

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.

Section 10

Notwithstanding the above, nothing contained in this article will restrict the Employer's ability to require the presence of an employee, pursuant to its right to assign work under 5 USC 7106(a)(2)(B), should the Employer determine that the employees services are necessary.

Article 37
Probationary Employees

Section 1

A.
The Employer has determined that probationary employees will be advised of their progress prior to the end of the tenth (10th) month of their probationary period.

B.
The Employer has determined that a letter of termination will

advise probationary employees of their statutory appeal rights.

C.
The provisions of this Agreement apply to probationary employees, except those provisions which would be inconsistent with law, rule, or regulation.

Article 38
Disciplinary Actions

Section 1

A.
A disciplinary action for purposes of this article is defined as an admonishment, a written reprimand, or a suspension of fourteen (14) calendar days or less.

B.
This article applies to bargaining unit employees who have completed their probationary or trial period except to the extent prohibited by law.

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 shall 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.

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 Employer 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 the Employer'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 Employer;
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 deter 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 which contain evidence relied on by the Employer 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 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 Employer, upon request of the arbitrator the report will be furnished for an "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 B and not previously furnished to the Union will be furnished to the Union.

D.
Nothing in this section is to be construed as a waiver of the employee's or Union's right to request additional information under other authorities, such as Freedom of Information Act, Privacy Act, or Civil Service Reform Act.

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

When the Employer proposes to suspend an employee for fourteen (14) calendar days or less, the following procedures will apply:

1. the Employer will provide the affected employee with fifteen (15) calendar days advance written notification of the proposed suspension;
2. the employee has the right, but is not obliged, to make an oral and/or written reply on the reasons and specifications prior to a decision on them provided that the oral or written reply is received by the Employer within a reasonable period of time after the employee's receipt of the letter of proposed action. Any request for an oral reply must be made within seven (7) days of the employee's receipt of the letter of proposed action;
3. The Employer will issue a final decision after receipt of the written and/or oral reply, or the termination of the fifteen (15) calendar day notice period. This letter will state which reasons and specifications are sustained and will address factual disputes, if any, raised in the employee's reply by stating the reasons why each factual dispute was rejected.

Section 5

A.
In cases where a suspension is proposed for reasons of off-duty misconduct, the Employer's written notification provided for in section 4 above, will also contain a statement of the nexus between the off-duty misconduct and the efficiency of the

service. The notification will describe why and how there is a connection between the specific off-duty misconduct and the efficiency of the service. (For example, how would drunk driving that led to an arrest interfere with the efficiency of the service so as to warrant discipline?)

B.
If the Employer elects to change or modify the stated nexus prior to issuing a final decision letter, the employee will be informed of such changes or modifications in writing in accordance with section 1 of Article 28.

C.
The employee will have the opportunity to make an oral and/or written answer to the new statement of nexus. The parties intend that an oral response should be made only in exceptional cases.
1. Within five (5) workdays of the employee's receipt of the new nexus statement, the Employer shall be notified of the employee's intention to submit an oral and/or written answer. The oral answer must be made within ten (10) days of the employee's receipt of the new nexus statement, absent mutual consent. The written answer must be served on the Employer on or before the tenth workday following receipt by the employee of the new nexus statement, absent mutual consent. Service means mailing by certified mail or hand delivery to the appropriate Employer office.
2. Where an oral answer is submitted, the Employer shall make a written summary of the answer. The written summary shall be sent to the employee's representative. The employee's representative shall have three (3) workdays from receipt of the written summary to send corrections of the summary to the Employer. If the Employer sent the summary to the representative by express mail or hand delivery, the representative will return the corrections by express mail or hand delivery.

D.
After issuance of the decision letter, the Employer may amend or change its nexus statement under the following circumstances:
1. a new nexus statement is based on newly discovered evidence which was not discoverable earlier with the exercise of due diligence; or
2. a change occurs in applicable case law or statute.

E.
If the Employer amends the nexus statement due to the discovery of new evidence as described in subsection D1, the Employer will expeditiously notify the employee's representative (or the employee, if unrepresented) of its intent 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 need of the Union to respond at hearing to this new nexus theory, and if the Employer's notification to the Union of the new nexus theory occurs within seven (7) days of a scheduled hearing, the Employer and the Union shall equally share the expenses of a cancellation fee.

F.
Nothing in this section shall preclude the Employer from responding to or rebutting any evidence, arguments, or defenses raised by or on behalf of the employee.

G.
Letters of official reprimand which 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 Employer's final decision is that an employee will be suspended for a period of not more than fourteen (14) calendar days, the suspension will take effect as soon as possible but no sooner than three (3) workdays after the employee's receipt of the final decision.

B.
Suspensions of between four (4) and fourteen (14) calendar days will be stayed pending an arbitration decision provided that:
1. for suspensions of four (4) to ten (10) calendar days, a grievance is filed within three (3) workdays of the final decision on the action, and arbitration is invoked within three (3) workdays of the last step grievance decision;
2. for suspensions of eleven (11) to fourteen (14) calendar days, arbitration is invoked within three (3) workdays of the final decision; and
3. the arbitrator's decision is issued within one hundred-eighty (180) calendar days of the invocation.

C.
1. Suspensions of ten (10) calendar days or less will be grieved to the last step of the grievance procedure. Unless a stay is requested pursuant to B1 above, the employee has fifteen (15) workdays to file a grievance. The Union may appeal such grievances to expedited arbitration.
2. Suspensions of eleven (11) to fourteen (14) calendar days will be appealed directly to conventional arbitration within three (3) work days if a stay is requested, or twenty-one (21) calendar days if a stay is not desired.

D.

Notice of appeal to arbitration must be given by certified mail or by hand delivery to the appropriate deciding official. Notice of appeal by certified mail shall be effective when mailed and notice of appeal by hand delivery shall be effective when received.

E.
If timely notice of appeal to arbitration is not received by the appropriate deciding official, the decision of the Employer may not be appealed in any other manner under the terms of this Agreement.

F.
The standard of proof will be substantial evidence for arbitration provided for in this article.

G.
The arbitrator shall 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.

Section 7

A.
To the extent not prohibited by law, the Employer will provide the Union with copies of all admonishments, written reprimands, and proposal and decision letters for suspensions of fourteen (14) days or less, simultaneously with their issuance to employees. One copy shall be provided to the local chapter office and one copy shall be provided to the appropriate Union regional office. It shall be the responsibility of both the local and regional Union offices to maintain this information for their use in grievances and arbitrations and all other representative matters.

B.
The Employer will, to the extent not prohibited by law, provide the Union with two (2) complete sets of all admonishments, written reprimands, and proposal and decision letters for suspensions of fourteen (14) days or less for the last three (3) years. This information will be provided to the Union within ninety (90) days to the effective date of this Agreement. One copy shall be provided to the local Union chapter office and one copyshall be provided to the appropriate Union regional office. It shall be the responsibility of both the local and regional Union offices to maintain this historical information for use in grievances and/or arbitrations and other representational matters.

C.
Information provided by the Employer pursuant to this section need not be provided again to any Union chapter, office, or representative pursuant to any statutory or contractual request, absent a showing that both the copies of the provided information have been lost or destroyed through no fault of the Union.

Section 8

At the time the Employer issues its proposal letter and its decision letter to an employee, it shall include a letter written by the Union which outlines the employee's right to representation and his or her appeal rights. Failure to include such a letter shall be grievable, but shall not constitute a basis for overturning the disciplinary action.

Article 39
Adverse Actions

Section 1

A.
An adverse action, for purposes of this article, is defined as a removal; a suspension for more than fourteen (14) calendar days; a reduction in grade; a reduction in pay; and a furlough of thirty (30) calendar 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 only applies to bargaining unit employees who have completed their probationary period or trial period, except to the extent prohibited by law.

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 shall 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.

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 Employer 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 the Employer'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 deter such conduct in the future by the employee or others.

G.
Adverse actions will be administered as timely as possible.

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) calendar 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 reasons and specifications prior to a decision on them provided that the oral and/or written reply is received by the Employer within a reasonable period of time after the employee's receipt of the letter of proposed action. Any request for an oral reply must be made within seven (7) days of the employee's receipt of the letter of proposed action.

C.
In cases of proposed removal or indefinite suspension where the Employer 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) calendar 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 prior to a decision provided, however, that the employee's reply or replies must be received by the Employer within seven (7) calendar days of receipt by the employee of the advance written notice.

D.
If the employee elects to make an oral reply, the Employer 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 Employer's written notification provided for in section 2A above, will also contain a statement of the nexus between the off-duty misconduct and the efficiency of the service. The notification will describe why and how there is a connection between the specific off-duty misconduct and the efficiency of the service. (For example, how would drunk driving that led to an arrest interfere with the efficiency of the service so as to warrant adverse action.)

B.
If the Employer elects to change or modify the stated nexus prior to issuing a final decision letter, the employee will be informedof such changes or modifications in writing in accordance with section 1 of Article 28.

C.
The employee will have the opportunity to make an oral and/or written answer to the new statement of nexus. The parties intend that an oral response should be made only in exceptional cases.
1. Within five (5) workdays of the employee's receipt of the new nexus statement, the Employer shall be notified of the employee's intention to submit an oral and/or written answer. The oral answer must be made within ten (10) days of the employee's receipt of the new nexus statement, absent mutual consent. The written answer must be served on the Employer on or before the tenth workday following receipt by the employee of the new nexus statement, absent mutual consent. Service means mailing by certified mail or hand delivery to the appropriate Employer office.
2. Where an oral answer is submitted, the Employer shall make a written summary of the answer. The written summary shall be sent to the employee's representative. The employee's representative shall have three (3) workdays from receipt of the written summary to send corrections of the summary to the Employer. If the Employer sent the summary to the representative by express mail or hand delivery, the representative will return the corrections by express mail or hand delivery.

D.
After the issuance of the decision letter, the Employer may amend or change its nexus statement under the following circumstances:
1. a new nexus statement is based on newly discovered evidence which was not discoverable earlier with the exercise of due diligence; or
2. a change occurs in applicable case law or statute.

E.
If the Employer amends the nexus statement due to discovery of new evidence, it will expeditiously notify the employee's representative (or the employee if unrepresented) of its intent to rely on a new nexus theory because of newly discovered evidence. If it becomes necessary to delay or cancel an arbitration hearing because of the need of the Union to respond at hearing to this new nexus theory, and if the Employer's notification to the Union of the new nexus theory occurs within seven (7) days of a scheduled hearing, the Employer and the Union shall equally share the expenses of a cancellation fee.

F.

Nothing in this section shall preclude the Employer from responding to or rebutting any evidence, argument, or defenses raised by or on behalf of the employee.

Section 4

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 in the employee's reply by stating the reasons why each factual dispute was rejected.

Section 5

A.
An employee will, in any adverse action and upon request, be furnished a copy of that portion of all written documents which contain evidence relied on by the Employer 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 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 Employer, upon request by the arbitrator the report will be furnished for an "in-camera" inspection to be made in comformity with the Privacy Act (5 USC 552(a)). Material determined by the arbitrator to be favorable under the criteria of B and not previously furnished to the union will be furnished to the Union.

D.
Nothing in this section is to be construed as a waiver of the employee's or Union's right to request additional information under other authorities such as the Freedom of Information Act, Privacy Act, or Civil Service Reform Act.

Section 6

A.
If the Employer's final decision is to effect an adverse action against a 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 elects to appeal an adverse action to arbitration, the Union must give the Employer notice of its decision within twenty-one (21) calendar days of the employee's receipt of the Employer's final decision. If timely notice of appeal is not received by theoffice of the appropriate deciding official, the action may not be appealed to the grievance or arbitration procedure.

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 shall be effective when mailed and notice of appeal by hand delivery shall be effective when received.

D.
The standard of proof in any arbitration over this matter will be the preponderance of evidence.

E.
The arbitrator shall 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.

F.
In order to expedite resolution of removals, suspensions, and reductions in grade of three grades or more covered by this article, the parties agree to the following procedures for arbitration of such actions:
1. the parties shall establish a hearing date so that the hearing will be conducted within one hundred twenty (120) days of the action's effective date. If the parties are unable to agree to such a date, the assigned arbitrator shall be empowered and instructed upon the motion of either party to establish a date and conduct the hearing within the time set forth above. Once established, a hearing date may be changed only by the parties' mutual agreement, and the arbitrator shall permit either party to proceed ex parte in the event the other party fails to present its case on the established hearing date;
2. if the assigned arbitrator is unable to provide a hearing date within the time set forth above, a new arbitrator will be promptly assigned; and
3. after conducting the hearing, the assigned arbitrator shall be responsible for scheduling closure of the record and issuing a

decision not later than sixty (60) days after the hearing is concluded.

Section 7

A.
To the extent not prohibited by law, the Employer will provide the Union with unsanitized copies of all adverse action proposal and decision letters, simultaneously with their issuance to employees. One copy shall be provided to the local chapter office and one copy shall be provided to the appropriate Union regional office. It shall be the responsibility of both the local and regional Union offices to maintain this information for their use in grievances and arbitrations and all other representative matters.

B.
The Employer will provide the Union with two (2) complete, and to the extent not prohibited by law, unsanitized sets of all adverse action proposal and decision letters for the last three (3) years. This information will be provided to the Union within ninety (90) days to the effective date of this Agreement. One copy shall be provided to the local Union chapter office and one copy shall be provided to the appropriate Union regional office. It shall be the responsibility of both the local and regional Union offices to maintain this historical information for use in grievances and/or arbitrations and other representational matters.

C.
Information provided by the Employer pursuant to this section need not be provided again to any NTEU chapter, office, or representative pursuant to any statutory or contractual request, absent a showing that both the copies of the provided information have been lost or destroyed through no fault of the Union.

Section 8

At the time the Employer issues its proposal letter and its decision letter to an employee, it shall include a letter written by the Union which outlines the employee's right to representation, and his or her appeal rights. Failure to include such a letter shall be grievable, but shall not constitute a basis for overturning the adverse action.

Article 40
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 who have completed their probationary or trial period, except to the extent prohibited by law.

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 administered as timely as possible.

Section 2

A.
Prior to issuing a notice of proposed action based on unacceptable performance, the Employer will issue a letter to the employee which contains 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) days in which to bring performance up to an acceptable level; and
4. a description of what the Employer will do to assist the employee to improve the allegedly unacceptable performance during the opportunity period.

B.
The Union will not 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 of the reasons and specifications of unacceptable performance on which the proposed action is based thirty (30) calendar days in advance of the action.

B.
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 ineach specification of unacceptable performance;
3. the performance standard(s) of the employee's position involved in each specification of unacceptable performance;
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 and specifications in the notice.

C.
The employee will be given the opportunity, but will not be obliged, to respond orally and/or in writing prior to a decision on the reasons and specifications, provided that the oral and/or written reply is received by the Employer within a reasonable period of time after the employee's receipt of the letter of proposed action. Any request for an oral reply must be submitted within seven (7) days of the employee's receipt of the letter of proposed action.

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

Section 4

A.
An official who sustains the proposed reasons against an employee in an action based on unacceptable performance will set forth findings with respect to each reason and specification against

the employee in the final decision letter. Such letter will also address factual disputes, if any, raised by the employee's reply by stating the reasons why each factual dispute was rejected.

B.
An action to remove or downgrade an employee based on 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 thirty (30) calendar 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 concurred in by an official in a higher position than the official who proposed the action.

E.
In taking an action based on unacceptable performance, the Employer will consider the employee's performance during the advance notice period. If, because of performance improvement by the employee during the notice period, the employee is not reduced in grade or removed, and the employee's performance continues to be 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 shall be removed from any agency record relating to the employee.

Section 5

A.
An employee will, upon request, be furnished a copy of that portion of all written documents which contain evidence relied on by the Employer which forms the basis for the reasons and specifications.

B.
If the action is based on a investigative report, portions of all written documents from the investigative 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 Employer, upon request of the arbitrator the report will be furnished for an "in camera" inspection to be made in conformity with the Privacy Act (5 USC 552(a)). Material determined by the arbitrator to be favorable under the criteria of B and not previously furnished to the Union will be furnished to the Union.

D.
Nothing in this section is to be construed as a waiver of the employee's or Union's right to request additional information under other authorities such as the Freedom of Information Act, Privacy Act, or Civil Service Reform Act.

Section 6

A.
If the Employer's final decision is to effect an action based on unacceptable performance against a 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 performanceto both MSPB and arbitration.

B.
If the Union elects to appeal an unacceptable performance action to arbitration, the Union must give the Employer notice of its decision within twenty-one (21) days of the employee's receipt of the Employer's final decision. If timely notice of appeal is not received by the office of the appropriate deciding official, the action may not be appealed to the arbitration procedure.

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 shall be effective when mailed and notice of appeal by hand delivery shall be effective when received.

D.
The standard of proof in any arbitration over this matter will be substantial evidence. The Employer 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 the employee's total work product which is otherwise acceptable.

E.

The arbitrator shall 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.

F.
In order to expedite resolution of removals and reductions in grade of three grades or more which are covered by this article, the parties agree to the following procedures for arbitration of such actions:
1. the parties shall establish a hearing date so that the hearing will be conducted within one hundred-twenty (120) days of the effective date of the action; if the parties are unable to mutually establish such a date, the assigned arbitrator shall be empowered and instructed, upon the motion of either party, to establish a date and conduct the hearing within the time set forth above; once established, a hearing date may be changed only by agreement of the parties and the arbitrator shall permit either party to proceed ex parte in the event the other party fails to present its case on the established hearing date;
2. if the assigned arbitrator is unable to provide a hearing date within the time set forth above, a new arbitrator will be promptly assigned; and
3. the assigned arbitrator shall be responsible for scheduling closure of the record and issuing a decision not later than sixty(60) days after the hearing is concluded.

Section 7

A.
To the extent not prohibited by law, the Employer will provide the Union with unsanitized copies of all unacceptable performance action proposal and decision letters, simultaneously with their issuance to employees. One copy shall be provided to the local chapter office and one copy shall be provided to the appropriate Union regional office. It shall be the responsibility of both the local and regional Union offices to maintain this information for their use in grievances and arbitrations and all other representative matters.

B.
The Employer will provide the Union with two (2) complete, and to the extent not prohibited by law, unsanitized sets of all unacceptable performance action proposal and decision letters for the last three (3) years. This information will be provided to the Union within ninety (90) days to the effective date of this Agreement. One copy shall be provided to the local Union chapter office and one copy shall be provided to the appropriate Union regional office. It shall be the responsibility of both the

local and regional Union offices to maintain this historical information for use in grievances and/or arbitrations and other representational matters.

C.
Information provided by the Employer pursuant to this section need not be provided again to any Union chapter, office, or representative pursuant to any statutory or contractual request, absent a showing that both the copies of the provided information have been lost or destroyed through no fault of the Union.

Section 8

At the time the Employer issues its proposal letter and its decision letter to an employee, it shall include a letter written by the Union which outlines the employee's right to representation, his or her appeal rights. Failure to include such a letter shall be grievable, but shall not constitute a basis for overturning the adverse action.

Article 41
Employee Grievance Procedure

Section 1

A.
The Employer and the Union recognize and endorse the importance of bringing to light and adjusting problems promptly and, whenever possible, informally.

B.
The purpose of this article is to provide an orderly method for the disposition and processing of grievances brought by employees or by the Union on behalf of employees. Nothing in this article shall apply to institutional grievances brought by employees concerning the effect or interpretation, or a claim of breach of the provisions, of this Agreement relating to the rights and benefits accruing to the Union as the exclusive representative of bargaining unit employees.

C.
The Union will submit virtually all contract-related matters to the negotiated grievance procedure for final disposition and will use sparingly unfair labor practice procedures concerning contract-related issues which may occur in the day-to-day administration of this Agreement.

Section 2

A.

The term "grievance" means any complaint:
1. by an employee concerning any matter relating to the employment of the employee;
2. by the Union concerning any matter relating to the employment of any employee; or
3. by an employee or the Union concerning:
(a) the effect or interpretation, or a claim of a breach, of a collective bargaining agreement; or
(b) any claimed violation, misinterpretation, or misapplication of any law, rule, or regulation affecting conditions of employment.

B.
This procedure will be the only procedure available to bargaining unit employees for the processing and disposition of grievances as defined in A above, except when the employee has a statutory right of choice, that is, adverse actions, actions taken for unacceptable performance, or EEO complaints.

C.
Matters not grievable under this Agreement that are covered by the agency grievance procedure are grievable under that procedure. However, stewards representing IRS employees under that procedure may use reasonable time consistent with 5 CFR 771.202 (1995).

D.
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.

E.
When the employee elects to raise the matter under the negotiated grievance procedure, the grievance shall specify the specific nature of the discrimination (for example, race, religion) and the facts upon which the allegation is based. Pursuant to subsection 7C, this information must be raised no later than the conclusion of the Step 3 meeting. In cases arising under Articles 38, 39, or 40 in which discrimination is alleged, this information should be presented in writing at the oral or written reply stage, even if no other oral/written reply is presented, in order for the allegations of discrimination to be grieved or arbitrated under the terms of this Agreement. Regardless of the above, allegations of discrimination must be described in writing no later than the submission of the notice invoking arbitration and in all cases it must be raised within the deadlines provided by the regulations.

Section 3

A.
Grievances under this article may be initiated by employees in the unit either singly or jointly, or by the Union on behalf of employees.

B.
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 informal and formal discussions between the employee and the Employer concerning the grievance. The Employer will resolve all grievances presented under such circumstances consistent with the terms and conditions of this Agreement. The Union will be provided with a copy of the Employers response one (1) full workday before it is given to the grieving employee.

Section 4

A.
Grieving employees will have the right to be accompanied, represented and advised by the Union steward or chief steward or chapter president responsible for representing them at whatever step of the procedure a grievance is being heard. Union stewards who file grievances concerning a matter of personal concern may select the steward of their choice or the chief steward for purposes of representation.

B.
In the event that two or more grieving employees have designated the Union to serve as their representative on one or more grievances involving the same facts and the same issues, or the Union has filed one or more grievances on behalf of two or more employees involving the same facts and the same issues, official time pursuant to Article 9, section 2 of this Agreement will be available as follows:
1. if the grievance involves more than one (1) but less than twenty (20) employees in a unit or group, three grievants may attend; and
2. if the grievance involves twenty (20) or more employees in a unit or group, four (4) grievants may attend.
3. the number of grievants in attendance will be expanded to ensure that one grievant from each chapter may attend.

C.
At Step 1 of any mass grievance there will be separate meetings in each unit or group. The numbers described above will control the number of employees who may attend.

D.

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

E.
At Step 3 of any mass grievance there need be only one meeting for the entire appointing office. A maximum of three (3) grievants may attend, so long as the chapter s rights under subsection B above are followed.

Section 5

A.
Except as provided in other provisions of this Agreement, grievances will not be considered unless they are filed with the Employer within fifteen (15) workdays after the incident which gives rise to the grievance or within fifteen (15) workdays after the aggrieved became aware of the matters out of which the grievance arose.

B.
For grievances alleging discrimination as described in subsection 2D, the time limits for filing grievances shall be forty-five (45) calendar days. This forty-five (45) calendar days period may be extended if the employee utilizes alternative dispute resolution procedures. Any extension of the filing requirements will be consistent with the procedures outlined in the alternative dispute resolution process utilized by the employee. However, the above procedure will in no way extend the 180 calendar days requirement provided by regulation.

Section 6: Uniform Employee Grievance Procedure

Step 1

A.
The parties are encouraged to seek informal resolution of grievances. Accordingly, such matters may be brought to the attention of the employee's supervisor for informal resolution, or they may be reduced to writing by an aggrieved employee and/or by the aggrieved employee's Union steward. There are no formal requirements for raising issues in the informal process.

B.
If the grievance is brought to the attention of the employees supervisor for informal resolution by the employee, the Employer shall contact the appropriate Union chapter prior to discussing the grievance with the employee. An informal meeting between the employee, the supervisor and the employee's Union steward shall

be held within five (5) days of the date that the supervisor contacts the employee's Union steward.

C.
If the grievance is reduced to writing it will provide information concerning the nature of the grievance, the articles and sections of the Agreement alleged to have been violated and the remedy sought. Either party may then request that a meeting be held on the matter, or the parties may agree that no meeting be held. If either party elects a meeting, it shall take place within five (5) days of the submission of the grievance. The meeting will be between the employee, the employee's Union steward, the supervisor and any other Employer or Union representative that the parties respectively deem necessary.
D.
The Employer's response shall be provided to the Union within five (5) days of the close of the formal or informal meeting.

Step 2

E.
If an employee is dissatisfied with the response provided in Step 1 he or she may appeal the grievance to the appropriate division chief. If the Step 1 meeting was informal, the grievance must be reduced to writing prior to the Step 2 meeting and provide information concerning the nature of the grievance, the articles and sections of the Agreement alleged to have been violated and the remedy sought. Such notice of appeal will be timely if made within ten (10) days of receipt by the Union of the decision in Step 1. If an appeal is made, either party may request that a meeting be held to discuss the matter or the parties may agree that no meeting be held. If either party elects a meeting, it shall take place within ten (10) days of the notice of appeal.

F.
The Step 2 meeting will be between the division chief or designee, the employee, the employee's Union steward, and the chief steward and/or chapter president, and any other Employer or Union representatives that the parties deem necessary. If the division chief designates a representative to act on his or her behalf, the designee must be at a level above the Employer representative who conducted the Step 1 meeting. Where there are three (3) or more chapters involved, each chapter is limited to one representative at the meeting, absent agreement with management.

G.
The Union will be provided with a written response to the grievance within ten (10) days of the close of the meeting, if one is held, or within five (5) days of the appeal if a meeting

is not held.

Step 3

H.
If an employee is dissatisfied with the response provided in Step 2 he or she may appeal the grievance to the head of the appointing office. Such notice of appeal will be timely if made within ten (10) days of receipt of the response in Step 2. If an appeal is made, either party may request that a meeting be held to discuss the matter or the parties may agree that no meeting be held. If either party elects a meeting, it shall take place within ten (10) days of the notice of appeal.

I.
The site of the meeting shall be at the headquarters office or some other agreed upon location. Step 3 meetings involving more than one (1) grievant shall be held at a location determined by the Employer.

J.
The Step 3 meeting will be between the head of office or designee, the employee, the employee's Union steward, the chief steward, the chapter president and/or joint council chairperson, and/or a National Union representative, and any other Employer or Union representatives that the parties respectively deem necessary. Where there are three (3) or more chapters involved, each chapter is limited to one representative at the meeting, absent agreement with management.

K.
The Union will be provided with a written response to the grievance within ten (10) days of the close of the meeting, if one is held, or within five (5) days of the appeal if a meeting is not held.

Section 7

A.
The parties will have the obligation of making a complete record during the steps of the grievance procedure, including the obligation to produce any and all witnesses who have information relevant to the matter at issue. The union will be granted access to returns and return information consistent with and pursuant to the provisions of I.R.C. Section 6103(L)(4).
1. The parties agree in a grievance to jointly exchange information that is relevant and necessary to understand the dispute and maximize the potential of settling the matter consistent with ADR commitments. Disputes over access to information will be determined in accordance with applicable law,

rule or regulation.

B.
Evidence and witnesses that are relevant to the resolution of a grievance may be introduced at any stage of the proceeding prior to arbitration.

C.
With the exception of subsections 2E and 7D below, new issues may not be raised by either party unless they have been raised at Step 2 of the grievance procedure; provided, however, that the parties may agree to join the new issues with a grievance in process.

D.
If the Employer raises questions of grievability or arbitrability, the grievance will be amended to include a resolution of this question in the processing of the grievance.

E.
Failure to cite a specific Agreement provision, regulation, or statute shall not bar an employee or the Union from amending the grievance to include such violations provided the issue has been raised in the grievance.

Section 8

A.
Adverse decisions rendered at the last step may be appealed to binding arbitration as provided for in Article 43.

B.
The Union must notify the appropriate head of office of an appeal submitted pursuant to A above by certified mail, return receipt requested, or by hand carrying the appeal within twenty-one (21) calendar days of receipt by the Union of the decision rendered at the last step of the grievance procedure. Notice may be given by e-mail. The parties agree that the language contained within this subsection does not create an obligation on the part of the Employer to provide any further equipment/capability regarding e-mail.

Section 9

A.
"Days" means workdays except as otherwise provided.

B.
The parties may agree to extend the time limits in this article.
C.

The parties may agree in writing to waive any step of this procedure.

D.
Responses to grievances shall be served on the appropriate Union steward or the grievant if not represented by a steward. Time periods set forth in this article shall be computed from the day after the receipt of a grievance or appeal by the Employer and the day after the receipt of a response by the Union. Consistent with subsection 3B of this article, the Union steward shall be provided with a copy of the Employer's response one (1) full workday before it is given to the grieving employee.

E.
The Employer will give a substantive response to each issue raised by the Union in the written response.

Section 10

Failure on the part of the aggrieved or the Union to prosecute the grievance at any step of the procedure will have the effect of nullifying the grievance. Failure on the part of the Employer to meet any of the requirements of the procedure will permit the aggrieved or the Union to move to the next step.

Section 11

Grievance meetings will be scheduled at a time agreeable to the Union and the Employer. In the absence of agreement, the meeting will be scheduled during the grievant's normal tour of duty. Under circumstances where the meeting cannot be scheduled during the representative s normal tour of duty, and the representative is not eligible for credit hours under Article 9, Section 6, the Employer has determined that the representative s tour of duty will be changed to meet this representational need, consistent with local agreements regarding tours of duty.

Section 12

Deleted

Section 13

In grievances where the steward or supervisor is processing or hearing one of his or her first three grievances, either party may bring one additional representative, with the Union representative on official time under Article 9.

Section 14

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

Section 15

Grievances that cross bargaining unit lines will be filed with the employee's immediate supervisor.

Section 16

A.

1. Where the Union believes that a personnel action involves an alleged violation of a prohibited personnel action, the Union will raise that matter in the grievance, reply, or arbitration invocation as appropriate. Where there is a proposed personnel action that the union believes involves an alleged violation of a prohibited personnel action, the Union shall file a written statement with the head of the appointing office, which shall contain the same information as a grievance. Once raised, the Union may petition an arbitrator for a stay of the action.

2. The parties will create two arbitrations panels. There will be at least three arbitrators on each panel. One panel will be for cases arising in Western and Midstates Regions, the panel will be for North-Atlantic and Southeast Regions and the National Office. Those arbitrators will hear all stay cases in their geographic areas for the duration of this contract.

B.

The petition for a stay must contain the following;

1. a chronology of the facts including a description of the alleged prohibited personnel practices involved and the action or actions that the agency has taken or intends to take which form the basis for the petition;

2. evidence and/or argument showing that the action taken or threatened is a personnel action, that the action taken or threatened was based on a prohibited personnel practice, and that there is a substantial likelihood that the grievant will prevail on the merits of the appeal;

3. documentary evidence that supports the stay request; and

4. a specific request for remedies.

C.

The petition for a stay must be filed with the selected arbitrator and the appropriate Assistant Regional Counsel (General Legal Services). Filings may be made by personal delivery, facsimile, mail or by commercial overnight delivery.

D.

The arbitrator will have jurisdiction over the case 48 hours after the Union has served the employer with its petition for a stay. After 48 hours, the arbitrator has the authority to issue an interim stay, pending a final decision on the stay. Any interim stay ordered must be consistent with the burdens of proof and standards established by the Merit Systems Protection Board cases concerning stays. If the arbitrator does not issue an interim stay, the Employer s response must be filed within 10 calendar days of the expiration of the 48 hour period consistent with Section E below. If the arbitrator does issue an interim stay, any request for an extension of time to file the Employer s response will be granted by the arbitrator. The arbitrator will not issue an interim stay *ex parte*, but will discuss and accept any argument or comment via telephone relevant to an interim stay request.

E.
The Employer s response must be filed with the arbitrator and grievant s representative within 10 calendar days of the expiration of the 48 hour period. The Employer s response must contain the following;
1. evidence and/or argument addressing whether there is a substantial likelihood that the grievant will prevail on the merits of the appeal;
2. evidence and or argument addressing whether the grant of a stay would result in extreme hardship; and
3). any documentation relevant to the agency s position on these issues.

F.
1. Once under his or her jurisdiction, the arbitrator may seek a mutually agreed resolution of the matter, or clarify the issues via telephone prior to issuing a decision on the stay. The arbitrator must issue a written ruling on the stay petition within 10 calendar days of the receipt of the Employer s response. The arbitrator may only grant a stay consistent with the burdens of proof and standards established by the Merit Systems Protection Board in cases concerning 5 USC 1221(c). A stay must not be granted for any other reason. Any and all decisions on a petition for a stay are final and binding on the parties.

2. A hearing on a petition for a stay may be held by mutual agreement of the parties or by order of the arbitrator. Any hearing must be scheduled and held within thirty (30) calendar days of the date of the petition requesting a stay. The arbitrator must issue a written ruling consistent with Section F1.

3. The arbitrator will be responsible for assessing any and all

costs associated with the petition for a stay consistent with Article 43, Section 4A1.

G.
Absent mutual agreement, the arbitrator who ruled on the request for a stay will hear the ultimate arbitration related to that action, if any. When such arbitration decisions result in the reversal of the Agency s action, based upon a specific finding of a prohibited personnel practice, the arbitrator has the authority to issue all legal remedies.

Section 17 Use of ADR Procedures

During the life of this agreement, the local parties are advised to make aggressive use of peer mediation and other ADR tools. However, these tools are to be applied within the normal grievance process or in a way that will not prejudice an employee s right to file a grievance should it be necessary.

Section 18

Each party will have the right during the first calendar quarter of 1997 to open negotiations to establish joint grievance committees including assistance by neutrals who use facilitation, mediation and if needed arbitration skills to settle grievances.

Article 42
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.
Unless otherwise noted, "Days" means workdays

B.
"Institutional grievance" means any complaint by the Union concerning the effect or interpretation, or a claim of breach of the provisions 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.

C.
Grievances must be in writing, signed by the appropriate chief steward, and filed with the Employer within fifteen (15) days of the incident that gives rise to the grievance, or within fifteen (15) days from the time the Union learned, or should have learned, of the matter out of which the grievance arose. However, where the grievance is for failure to invite the Union to a formal meeting, as provided for in 5 USC 7114 or for alleged violations of 5 USC 7116(a)(2),(3),(5),(6), and/or (7), the time limits for filing grievances shall be one hundred and eighty (180) calendar days.

D.
Grievances must:
1. cite the Agreement provision alleged to have been violated;
2. describe the violation with sufficient specificity to advise the Employer of the nature of the harm; and
3. state the remedy sought.

E.
The time limits specified for each step of this procedure shall be computed from the day after the receipt of a grievance or an appeal by the Employer, and from the day after the receipt of a response by the Union.

F.
Time limits may be extended, and any step of this procedure may be waived, by written agreement of the Employer and the Union.

G.
Meetings between the Employer and the Union to process grievances under this procedure, if not scheduled during the chief steward's tour of duty, shall be scheduled as near to the chief steward's tour of duty as possible, and at the office of the appropriate Employer representative, unless otherwise agreed.

H.
Whenever a grievance is processed through a step where, for any reason, no meeting is held, the Employer will issue its response for such step within ten (10) days of the submission of the grievance to that step.

I.
Failure by the Union to comply with the provisions of this procedure will have the effect of nullifying the grievance for

lack of prosecution. Failure by the Employer to comply with the provisions of this procedure will have the effect of raising the grievance to the next higher step.

J.
Grievances alleging violations of 5 USC 7116 involving contracting out disputes, space and procurement issues including the procurement of equipment, may be filed at the last step of the grievance procedure. If such disputes are not resolved, the Union may invoke arbitration using the expedited arbitration procedure outlined in Article 43.

Section 3 Uniform Institutional Procedure

Step 1

A.
The grievance must be filed with the chief of human resources.

B.
Within ten (10) days of the filing of the grievance, the chief of human resources or designee will meet with the chief steward or designee to discuss the grievance.

C.
Within twenty (20) days of the meeting, the chief of human resources will issue a written Step 1 response to the chief steward.

D.
If the Union is not satisfied with the response issued at Step 1, the chief steward may file an appeal with the head of the appointing office.

E.
Such appeal must be filed within ten (10) days of receipt of the response in Step 1.

Step 2

F.
Within ten (10) days of the filing of the appeal, the head of the appointing office or designee will meet with the chief steward, the chapter president or joint council chairperson and/or a national representative of the Union or designees to discuss the grievance.

G.
Within twenty (20) days of the meeting, the head of the appointing office will issue a written last-step response to the

chief steward.

Section 4 National Union Procedure

A.
The Union's National President may file grievances as provided in this section. For purposes of this section only, the term "grievance" means":
1. an institutional grievance as defined in subsection 2B of this article; or
2. a grievance concerning an issue of rights afforded to employees under this Agreement which otherwise would be cognizable only as separate grievances from two or more appointing offices over identical issues.
B.
Such grievances must be in writing, and filed with the Director, Human Resources Division within fifteen (15) days of the date the Union became aware, or should have become aware, of the issue grieved. Upon presentation of a proper and timely grievance under this section, any related grievances shall be held in abeyance. Attendance at meetings provided herein shall be limited to the parties' representatives.

C.
Within ten (10) days of the filing of the grievance, a meeting will be held between representatives of the parties (Step 1). Within (10) days of the Step 1 meeting, the Employer will issue a written decision on the grievance.

D.
The Employer's Step 1 decision is appealable to the Chief, Management and Administration, within ten (10) days of its receipt by the Union. A meeting will be held between representatives of the parties within ten (10) days of the filing of the appeal (Step 2).

E.
The Employer's Step 2 decision is appealable to arbitration.

F.
The Union will be entitled to bring two unit employees to any meeting with the Employer under the National Union Procedure. They will be on official time to travel to and attend the meeting.

Section 5 Arbitration

A.
If the Union is not satisfied with the last-step response of the Employer, the Union may invoke arbitration, including expedited

arbitration.

B.
The Union must notify the appropriate head of office of an invocation pursuant to subsection 5A above by certified mail, return receipt requested, or by in-hand service within twenty-one (21) days of receipt by the Union of the last-step response.

C.
Arbitration of grievances filed under this procedure shall be conducted in accordance with the applicable provisions of Article 43 of this Agreement. Provisions of the above-mentioned article that conflict with this procedure are not considered applicable provisions for purposes of this procedure.

Section 6 Grievability, Arbitrability and New Issues

Except for questions of grievability or arbitrability, issues not raised by either the Employer or the Union at Step 1 of the procedure may not be raised at subsequent steps except by written agreement of the parties.

Section 7 Record and Witnesses

A.
The parties will have the obligation of making a complete record during steps of the grievance procedure including the obligation to produce any and all witnesses who have information relevant to the matter at issue.

B.
Evidence and witnesses that are relevant to the resolution of the grievance may be introduced at any stage of the proceeding prior to arbitration.

Section 8 Precedence of Decisions

Grievances resolved by arbitration or at the last step of the procedure will be precedential throughout the unit unless otherwise agreed to in writing by the Employer and the Union. Any other disposition of a grievance is nonprecedential.

Section 9 Employer Institutional Grievance Procedure - Purpose

The purpose of sections 9 through 16 is to establish an orderly and uniform procedure for the processing and disposition of Employer-initiated institutional grievances.

Section 10 Definitions and General Provisions

A.
"Days" means workdays

B.
"Institutional grievance" means any complaint by the Employer concerning any claimed violation of 5 USC 7116(b)(5)-(7). All other complaints are excluded from this grievance procedure.

C.
Grievances must be in writing, signed by the appropriate head of office, and filed with the chapter president within fifteen (15) days of the incident that gives rise to the grievance, or within fifteen (15) days from the time the Employer learned, or should have learned, of the matter out of which the grievance arose.

D.
Grievances must:
1. describe the violation with sufficient specificity to advise the Union of the nature of the harm; and
2. state the remedy sought.

E.
The time limits specified for each step of this procedure shall be computed from the day after the receipt of a grievance or an appeal by the Union, and from the day after the receipt of a response by the Employer.

F.
Time limits may be extended, and any step of this procedure may be waived, by written agreement of the Employer and the Union.

G.
Meetings between the Employer and the Union to process grievances under this procedure shall be scheduled by the chapter president.

H.
Whenever a grievance is processed through a step where, for any reason, no meeting is held, the Union will issue its response for such step within ten (10) days of the submission of the grievance to that step.

I.
Failure by the Employer to comply with the provisions of this procedure will have the effect of nullifying the grievance for lack of prosecution. Failure by the Union to comply with the provisions of this procedure will have the effect of raising the grievance to the next higher step.

Section 11 Uniform Employer Procedure
Step 1

A.
The grievance must be filed with the chapter president.

B.
Within ten (10) days of the filing of the grievance, the chapter president or designee will meet with the head of the appointing office or executive level designee to discuss the grievance.

C.
Within twenty (20) days of the meeting, the chapter president will issue a written Step 1 response to the head of the appointing office.

D.
If the Employer is not satisfied with the response issued at Step 1, the head of the appointing office may file an appeal with the National President of the Union.

E.
Such appeal must be filed within ten (10) days of receipt of the response in Step 1.

F.
The Union will be entitled to bring the number of bargaining unit representatives it deems appropriate to any meeting with the Employer under this article. Such union representatives will be on official time to travel to and from such meetings and to attend such meetings. The Employer shall pay all of the travel and per diem for not less than two such bargaining unit representatives but not more than the number of Employer representatives, up to a maximum of four bargaining unit representatives. Meetings will be held at the office of the union representative unless otherwise agreed. In addition, Union staff persons are entitled to attend such meetings.

Step 2

G.
Within ten (10) days of the filing of the appeal, the National President of the Union or designee will meet with the head of the appointing office or executive level designee and the Regional Commissioner or regional executive level designee to discuss the grievance.

H.
Within twenty (20) days of the meeting, the National President of the Union will issue a written last-step response to the Regional Commissioner.

I.
If the Employer is not satisfied with the Step 2 response, the Employer may invoke arbitration consistent with Article 43. Should the Employer invoke arbitration, the proceedings shall be expedited in accordance with Article 43 and the Employer shall pay one hundred percent (100%) of all fees and expenses for such a hearing including the travel expenses of the arbitrator hearing the case.

J.
The Employer will notify the National President of the Union of an invocation pursuant to this section of this article by certified mail, return receipt requested, or by personal service within twenty-one (21) days of the receipt of the Step 2 response.

Section 12 National Procedure

A.
The Commissioner of the Internal Revenue Service may file grievances as provided in subsection 10B of this article.

B.
Such grievances must be in writing, signed by the Commissioner, and filed with the National President of the Union within fifteen (15) days of the date the Employer became aware, or should have become aware, of the issue grieved. Upon presentation of a proper and timely grievance under this section, any related grievances shall be held in abeyance. Attendance at meetings provided herein shall be limited to the Commissioner or designee and two Employer representatives and the National President or designee and two Union representatives.

C.
Within twenty (20) days of the filing of the grievance, a meeting will be held. Within (10) days of the Step 1 meeting, the Union will issue a written response on the grievance.

D.
If the Employer is not satisfied with the Union's response, the Employer may invoke arbitration consistent with Article 43. Should the Employer invoke arbitration, the proceedings will be expedited in accordance with Article 43 and the Employer shall pay one hundred percent (100%) of all fees and expenses for such a hearing including the travel expenses of the arbitrator hearing the case.

E.
The Employer must notify the National President of the Union of

an invocation pursuant to this section of this article by certified mail, return receipt requested or by personal service within twenty-one (21) days of the receipt of the Step 2 response.

Section 13 Grievability, Arbitrability and New Issues

Except for questions of grievability or arbitrability, issues not raised by either the Employer or the Union at Step 1 of the procedure may not be raised at subsequent steps except by written agreement of the parties.

Section 14 Record and Witnesses

A.
The parties will have the obligation of making a complete record during steps of the grievance procedure including the obligation to produce any and all witnesses who have information relevant to the matter at issue.

B.
Evidence and witnesses that are relevant to the resolution of the grievance may be introduced at any stage of the proceeding prior to arbitration.

Section 15 Exclusivity of the Process

If the Employer files a grievance under this article, it will maintain the status quo pending resolution of the grievance.

Section 16 Official Time

All time used by chapter representatives to prepare for, and to attend meetings in accordance with this article will be considered official time in accordance with Article 9, subsection 2D.

Article 43
Arbitration

Section 1

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

B.
There are two arbitration procedures available under this Agreement. These are as follows:

1. conventional arbitration used when a matter is not identified as one which is to be arbitrated by means of expedited procedures; and

2. expedited arbitration used for the following matters, provided that the grievance does not allege discrimination based on race, color, sex, national origin, religion, age, or physical or mental handicap and provided that the dispute does not involve questions of bargaining history:

(a.) suspension of 10 days or less;
(b.) written reprimands;
(c.) oral admonishments confirmed in writing;
(d.) denials of annual or sick leave or leave without pay;
(e.) dues withholding;
(f.) denials of any reasonable time Union representatives are entitled to under this contract;
(g.) cases involving the accuracy of data contained in IPR's, PERS, CEPS, and EPEL's (or their successors) and cases involving whether that data is valid and indicative of the performance of employees;
(h.) improper maintenance of personnel records;
(i.) involuntary reassignments in violation of Article 15 of this Agreement;
(j.) bulletin board postings;
(k.) literature distribution;
(l.) performance appraisals;
(m.) ranking panel/official evaluations;
(n.) release/recall appraisals;
(o.) denials of administrative leave;
(p.) AWS disputes;
(q.) denials of outside employment requests; and
(r.) contracting out, procurement of space and equipment pursuant to Article 42, subsection 2J.

Section 2

A.
The arbitration procedures shall be supported by five (5) permanent panels of arbitrators. Some of the arbitrators on the panels must possess adequate experience or knowledge of the Equal Employment Opportunity (EEO) laws to hear grievable matters which allege discrimination based on race, religion, color, sex, national origin, age or physical or mental handicap and shall be designated to hear grievances where one of these forms of discrimination has been alleged. Arbitrator's names will be placed alphabetically on each list.

B.
The selection of arbitrators for the panel(s) shall be by agreement. The size of the existing panels will be increased by two (2) arbitrators, or more by agreement. The current structure

of the panels will continue during the life of this Agreement, unless agreed otherwise.

C.
Each party may strike up to one (1) arbitrator from each panel during each twelve (12) month period of this Agreement by giving notice to the other party and the arbitrator. Upon receipt of that notice, no further cases will be assigned to that arbitrator, but the arbitrator will hear and decide any cases already assigned.

D.
In replacing arbitrators or otherwise filling vacancies the parties will request three names, within the region, 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 remains to fill the vacancies.

E.
Cases will be assigned to arbitrators on each panel by invocation date. Case assignments will be made by telephone contact between the Union's regional attorneys and the Employer's national office. Hearing dates will then be scheduled by telephone contact between the Union's regional attorneys and the Employer's appropriate regional office.

Section 3

A.
Arbitration will be invoked in accordance with the time deadlines specified elsewhere in this Agreement.

B.
When invoking arbitration the Union will serve a copy of invocations on the head of office.

Section 4

A.
The following procedures apply to all arbitrations.
1. The parties will each pay one-half of the regular fees and expenses including travel expenses of the arbitrator hearing a case unless the grievant substantially prevails as determined by the arbitrator. In such cases, the Employer shall pay seventy-five percent (75%) of the regular fees and expenses including travel expenses of the arbitrator hearing the case.
2. Arbitration hearings will be held on the Employer's premises at the appellant's or grievant's post of duty when practicable,

or at any site agreed to by the parties.

3. The grievant, the grievant's representative, and all 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. However, in the event the grievance was processed through the grievance procedure in accordance with Article 41 subsection 4C, the number of grievants who will be excused from duty to participate in the arbitration proceedings will be the same as the number in Article 41 section 4C.

4. It shall be the sole discretion of the arbitrator to determine who may testify. By agreement, bargaining history testimony may be provided to the arbitrator over the telephone.

5. 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.

6. The arbitrator shall have the authority to make all arbitrability and/or grievability determinations. The arbitrator shall make grievability and/or arbitrability determinations prior to addressing the merits of the original grievance.

7. If the Employer declares a grievance nonarbitrable or nongrievable the original grievance shall be considered amended to include the issue of nongrievability. Such declaration may be made at any time.

8. The arbitrator's decision shall be final, binding and, except for expedited awards, precedential, and the arbitrator shall possess the authority to make an aggrieved employee whole to the extent such remedy is not limited by law, including the authority to award back pay and interest in accordance with 5 CFR 550.801(a), 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.

9. Consistent with Article 2 of this Agreement, arbitrators must follow Government-wide laws and regulations in making decisions.

10. The arbitrator will set the date of the hearing with the concurrence of the representatives of the parties. Once that date has been established, a party unilaterally requesting that an arbitration hearing be postponed, delayed, and/or canceled for any reason (which results in any fees being charged by the arbitrator and/or court reporter) shall pay any and all fees.

11. If after sixty (60) calendar days of invocation the parties are unable to agree to a hearing date, either party may contact the arbitrator who will select the hearing date. That date will be no sooner than forty-five (45) calendar days and no later than seventy-five (75) calendar days from the date the arbitrator is contacted. Cases for which the Union does not schedule a hearing

within six (6) months of the invocation date will be considered withdrawn unless agreed to do otherwise, or the arbitrator is unable to provide a hearing date, or there are other arbitration cases already scheduled involving the same issue or issues.

12. In any grievance where the parties agree to postpone, delay, and/or cancel an arbitration proceeding, they will equally share the cost of any fees being charged by the arbitrator and/or court reporter. The fact that one party has no objection to the request of the other party for postponement, delay, or cancellation of the arbitration hearing will not absolve the requesting party from the paying of all the fees being charged.

13. In any grievance where the parties settle the matter prior to 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.

14. The strict rules of evidence are not applicable, and the hearing shall be informal.

15. The parties have the right to present and cross examine witnesses and issue opening and closing statements.

16. The arbitrator may exclude testimony or evidence which is determined to be irrelevant or unduly repetitious.

17. Testimony shall be under oath or affirmation.

18. The jurisdiction, authority and expressed opinions of the chosen arbitrator will be confined exclusively to the interpretation of the expressed 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 Employer 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. Awards may not include the assessment of expenses against either party other than as specified to in this Agreement.

19. The arbitrator shall 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.

20. The Employer will make employees available as witnesses when requested by the Union. If the Employer 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.

21. Bargaining history may not be used in an arbitration hearing unless the party proposing to use it has notified the other in writing at least thirty (30) calendar days prior to the hearing

of its intent to use it. If a party gives notice of intent to use bargaining history, the other party may use it without providing notice.

B.
For conventional arbitration cases only, either party may determine that a verbatim transcript is needed. The transcript will be made by an authorized court reporter. The arbitrator and each of the parties will be provided with a copy. The costs of the transcript will be equally shared by the parties. Costs will be limited by GSA regulations.

C.
The following procedures apply to expedited arbitration only:
1. expedited cases will be heard by the same arbitrators who hear conventional cases;
2. arbitrators are encouraged to try to mediate a settlement providing it does not delay closure of the case; decisions on cases shall be issued within thirty (30) days of the close of the hearing; the decisions shall not exceed four (4) pages;
3. there will be no transcript;
4. neither party may file written post hearing briefs;
5. either party has the right to submit actual copies of applicable case law, for example, copies of Employer-Union arbitration decisions, and relevant court decisions, up to the close of the hearing; and
6. bargaining history testimony may not be introduced except by agreement of the parties.

Section 5

The arbitrator shall hold the hearing notwithstanding that one party refuses to attend the arbitration. The first issue to be addressed shall 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 6

In any case where an arbitrator modifies an award pursuant to a request for reconsideration made 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 Employer will assume full responsibility for the additional fees of the arbitrator.

Section 7

In cases where an arbitration decision has been modified or rejected by a reviewing body solely because the remedy was ruled illegal, the case will be remanded to the arbitrator by the parties to fashion a new remedy if appropriate.

Article 44
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 that 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 Employer or any case in which the Employer's action was clearly without merit, and is otherwise consistent with applicable law.

Section 2

Upon the issuance of an award, the arbitrator shall 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 shall be accompanied by documentation, legal argument and citation sufficient to enable the arbitrator to decide. The Union's request shall be simultaneously served on the Employer. Within twenty (20) days of receipt of the Union's request, the Employer shall submit its response. Such response shall be accompanied by sufficient documentation, legal argument and citation. The Employer's response shall be simultaneously served on the Union. The arbitrator shall decide whether to accept further rebuttal briefs.

Section 3

The arbitrator's award, which shall be final and binding, shall be issued within thirty (30) days of receipt of the Employer's response. The award shall contain a detailed explanation of why fees were granted as well as the hours and rates allowed. All charges of the arbitrator will be shared equally by the parties.

Section 4

For purposes of this article, "days" means calendar days.

Article 45
Diversity and Equal Employment Opportunity Committee

Section 1 Composition and Operation

A.
The Employer and the Union reaffirm their commitment to the principles of diversity and equal employment opportunity and will promote and support a positive program which has as its objective the realization of the commitment. To that end, the parties hereby seek to re-emphasize the critical role of managers, employees and the Union at the national and local levels.

B.
All Employer appointing offices will maintain the a Diversity and Equal Employment Opportunity (DEEO) advisory committees.

C.
In the absence of a committee, one shall be established. The composition thereof shall be in accordance with the following:

1. districts -
   - over 1000 employees 8
   - over 500 employees 6
   - below 500 employees 4

2. regions - 6

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

D.
If the Employer decides to establish other permanent EEO advisory committees, and such committees are to include bargaining unit employees, the Union shall have the right to appoint one-half the membership of the committee(s). Notwithstanding the above, the Employer will continue to designate individual employees or groups of employees to perform functions such as the planning and conduct of Federal Womens Program, Black Heritage and Native American observances.

E.
The parties will strive to select a majority of the committee's members from minorities as defined by Executive Order 11478.

F.
One-half of the committee will be members selected by the Union and one-half will be selected by the Employer.

G.
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 shall not be affected by the renegotiation of the Agreement. Members may be reappointed to serve additional terms.

H.
During the first year of the committee's life, the Union will select the chairperson from among its members and the Employer will select the vice-chairperson. During the second year of the committee's life, the Union will select the vice-chairperson and the Employer will select the chairperson. The parties will rotate the selection of chairperson and vice-chairperson in subsequent years.

I.
DEEO advisory committees established under this section are to be only advisory and consultative in nature. Specifically, they exist to serve the EEO and diversity interests of both the Employer and the total work force by functioning as a continuing link of communication on matters of an EEO nature.

J.
Operations and functions of DEEO advisory committees typically should consist of:
1. identifying and bringing to the attention of local management any trends, problems, issues or circumstances of an EEO nature;
2. focusing the attention of the Employer on specific personnel management practices or problems of an EEO nature which are producing or could produce dissension and dissatisfaction among employees (for example, merit promotion procedures, selection for training, distribution of awards, disciplinary, adverse, and unacceptable performance actions);
3. advising the Employer of those actions of a diversity or 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 Employer 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 a diversity or EEO nature; and
6. assisting the Employer by encouraging the support and cooperation of the total work force in the promotion of the overall diversity and EEO program;

K.
DEEO advisory committees shall not:
1. be used as media or means to express, present or press employee demands upon the Employer;
2. be used as channels for receiving, reviewing or considering

individual EEO complaints;
3. engage in the conduct of investigations or the processing of formal or informal EEO complaints; or
4. engage in or otherwise assume the role reserved to exclusively recognized labor organizations nor serve as forums for discussion of employee organization or labor union matters.

L.
Members of DEEO advisory committees shall not engage in the conduct of investigations or the processing of formal or informal EEO complaints.

Section 2 EEO Counselors

A.
Each Employer appointing office, and Headquarters will have EEO counselors. The number will be determined after consultation with the DEEO advisory committee.

B.
Subject to its right to assign employees, the Employer will select EEO counselor(s) from a list of nominees who have been nominated by a majority vote of the DEEO advisory committee. The committee will nominate twice as many persons as the number of counselor positions to be filled. Counselors may not be stewards, Union officers, supervisors or management officials.

C.
The Employer will post the counselors' names, phone numbers, and office locations on all official bulletin boards.

Section 3 Support

A.
The Employer will furnish each chapter or joint council with twenty (20) copies of the Employer's discrimination complaints procedure.

B.
The Employer will provide the DEEO advisory committee with copies of all EEO Affirmative Action Plans that apply to employees covered by this Agreement in the appointing office.

C.
The Employer will regularly provide the DEEO advisory committee and the local chapter or joint council with Uniform Guidelines statistics submitted to the Employer's national EEO function.

D.

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

Section 4 IRS/NTEU National Diversity and EEO Committee

A.
An IRS/NTEU National Diversity and EEO Committee shall be established to identify and address Servicewide diversity and EEO issues, as well as other related issues deemed relevant by the Committee.

B.
The Employer and the Union will each appoint four (4) members to the Committee within thirty (30) days of the effective date of this Agreement.

C.
The Committee will meet in the Headquarters of the Employer within sixty (60) days of the effective date of this Agreement or as soon as possible thereafter.

D.
The Employer will pay travel and per diem expenses for the bargaining unit employee members of the Committee.

E.
The Committee shall meet quarterly, unless otherwise agreed.
F.
Groundrules and operating procedures (including Privacy Act considerations) for the Committee will be determined by the members of the Committee.

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

H.
Nothing is this article shall augment or detract from the Union's statutory right to bargain over any issues, provided that the Union will not initiate bargaining over any issues which are being actively addressed by the Committee. If the Committee fails to issue a report or recommendations concerning a subject that it has addressed, or if the Employer fails to act upon a Committee report or recommendations, the Union shall be free to initiate bargaining to address such issues.

I.
Upon request, the Employer will make available to the Committee information requested by the Committee such as, but not limited to, performance scores, awards, discipline, and promotion information; broken out by the race, national origin, and gender (RNOG), and grade level of employees.

Article 46
Labor-Management Relations Committees

Section 1

A.
The Union and the Employer, 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, agree to the structure of 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.

B.
A national Labor-Management Relations Committee will meet semi-annually and at other times as agreed.

C.
Five (5) bargaining unit employees shall receive official time to participate in meetings and subcommittees of the national LMRC. At the Union's invitation, other bargaining unit employees may attend, provided they obtain properly authorized annual leave. However, the Employer will not pay for any travel and/or per diem expenses associated with those employees beyond the five (5) employees on official time. Not more than one (1) employee from any appointing office may attend the same national LMRC meeting. There will be no limit on the number of Union staff personnel that may attend. Agenda items should normally be exchanged ten (10) workdays in advance of the meeting.

D.
Unless mutually agreed to otherwise, each district shall have an LMRC. Membership from the Union on the LMRC, as well as the frequency of the meetings, will be in accordance with the provisions of local supplemental agreements, that either party may demand to negotiate if one does not currently exist. The

LMRC shall consist of a maximum of eight representatives--four from the union and four from management. However, the union will be allowed at least one representative from each chapter in the appointing office, absent local mutual agreement otherwise and the size of the committee will be expanded to accommodate that, if necessary.

E.
The Employer's Headquarters and each of its regions shall have a local LMRC which shall meet bi-monthly. The Union shall be represented by four (4) representatives at these meetings. The Employer recognizes that the Union may at times find it necessary to expand the size of its committee in order to make expertise available to itself. In such cases, the Union will provide advance notice of its need to do so. Such expansion shall be subject to prior approval by the Employer.

F.
Any meeting conducted under this article shall be conducted during the normal tour of duty, and in facilities furnished by the Employer.

G.
The parties shall exchange agenda items five (5) workdays before each scheduled local LMRC meeting described in this section. Matters not on the agenda may be discussed by mutual consent. If either party timely forwards an agenda, the meeting will be held.

H.
The Employer will pay the necessary travel and per diem expenses for employees who attend local LMRC meetings.

Section 2

The parties recognize that the LMRC forum is an informal adjunct to, not a substitute for, the negotiations process. To preserve the benefits of such informality as well as the Union's right to negotiate, the following principles will be followed for disposition of issues not resolved in the regular LMRC process:
1. if it appears at any time within thirty (30) days of discussion of an issue at the LMRC that an agreeable resolution can not be reached, either party may refer the issue to a joint subcommittee for resolution; the subcommittee will be jointly chaired by a representative designated by the Employer and a representative designated by the Union; the subcommittee will have access to Employer information that is deemed relevant; the subcommittee will recommend a resolution as soon as practical, but no later than the next LMRC and shall report such recommendations to the next LMRC;
2. if the issue is not resolved by the subcommittee, or by the

subsequent LMRC, the Union may immediately invoke negotiations over all negotiable issues notwithstanding the time limits of Article 47.

Article 47
Mid-Term Bargaining

Section 1 General Provisions

A.
This article establishes groundrules for mid-term bargaining between the parties. The provisions of this section apply to all mid-term negotiations between the parties.

B.
The Union's bargaining team may include up to four (4) bargaining unit members, unless more are authorized pursuant to this agreement. There is no limit on the number of professional staff members on the Union team.

C.
Negotiation sessions will be scheduled for such places as are mutually convenient, normally between the hours of 8 AM and 6 PM, taking into consideration the nature and proposed implementation date of the change.

D.
It is the intent of the parties to consolidate issues for bargaining to the greatest extent possible.

E.
Unless otherwise agreed, no new proposals nor changes in the substance of the original proposals shall be submitted by either party after the first day of negotiations.

F.
The parties recognize that once negotiations begin, the effect of publicity concerning issues on the table may be detrimental to the negotiating process.

G.
All agreements are tentative until full agreement is reached.

H.
Unless otherwise agreed, agreements reached will be reduced to writing and executed by both parties.

I.
Agreements will set forth an "effective date" and a "termination

date". The effective date will be no sooner than thirty-one (31) days from execution (or upon agency head approval) and the termination date will be no later than the termination date of this Agreement.

J.
Copies of agreements executed pursuant to this article will be distributed by the Employer to affected employees.

K.
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 entire disapproved agreement, provided the parties have not agreed otherwise, for example, by the inclusion of a severability provision. The option to renegotiate the entire agreement must be exercised by the Union by notice to the Employer within twenty-one (21) days of notice of disapproval.

L.
Proposals declared non-negotiable and subsequently found negotiable will be timely negotiated, if requested by either party.

Section 2 National Bargaining (Employer-Initiated)

A.
Notice of proposed national changes in conditions of employment (that is, changes that affect more than one appointing office, other than regional changes) will be served on the Union in consolidated packages on a quarterly basis. Such notice will be effected by certified mail or hand delivery to the Union's National President and will be due to the Union within five (5) workdays of April 1, July 1, October 1, and January 1 of each year respectively.

1. Notice of regional proposed changes will be similarly served on the Union in consolidated packages on a monthly basis, within the first three (3) workdays of the month.

2. Notice will normally be served via E-mail by giving NTEU s national office access to the IRS E-mail system. NTEU will be provided access to the IRS E-mail system so long as it can be done at a nominal cost to the Employer.

B.
These notification requirements may be modified when a shorter implementation schedule is necessary due to circumstances beyond the control of the Employer, for example, changes required by law or Government-wide rule or regulation, or implementation

schedules determined by procurement contract award. Additionally, the parties may treat any single issue as an exception to the above by mutual agreement.

C.
Within fifteen (15) calendar days of receipt of such notice the Union will either request to negotiate or request a briefing.

D.
Within fifteen (15) calendar days of submission of a request to negotiate, or the date of a briefing (whichever is later), the Union will submit its proposals. If the fifteenth day, referred to herein and in subsection 2C, falls on a Saturday, Sunday, or holiday, the period shall run until the end of the next work day which is not a Saturday, Sunday, or holiday.

E.
Union proposals submitted pursuant to this section must be related to the changes proposed by the Employer.

Section 3 National Bargaining (Union-Initiated)

A.
To the extent permitted by law, the Union may initiate mid-term bargaining by proposing changes in conditions of employment provided that such changes do not relate to matters addressed in this or any other agreement between the parties, and provided further that such changes do not relate to matters over which the Union has waived its right to bargain during the negotiation of this Agreement.

B.
Notice of changes in conditions of employment proposed by the Union will be served on the Employer in consolidated packages on a quarterly basis. Such notices will be effected by certified or first class mail, facsimile, or hand delivery to the Employer's Chief, Office of Labor Relations and will be due to the Employer within five (5) workdays of April 1, July 1, October 1, and January 1 of each year respectively.

C.
The right of the Union to initiate mid-term bargaining pursuant to this section extends to matters affecting all local offices, or a class of offices (for example, offices of over 1,000 employees, satellite offices, offices with multiple shifts, all offices within a region, the computing centers).

Section 4 Local Bargaining

A.

Local representatives of the parties are authorized to bargain over Employer-initiated mid-term changes, other matters specifically delegated to them by this Agreement, and Union-initiated mid-term proposals. The parties must consolidate their proposed changes. The changes will be served on the other party within five (5) work days of January 1, March 1, May 1, July 1, September 1, and November 1, of each year respectively. These notification requirements may be modified when a shorter implementation schedule is necessary due to circumstances beyond the control of the Employer, including, but not limited to, changes required by law or Government wide rule or regulation, the implementation schedules determined by procurement contract award; by agreement of the national parties, or by agreement of the local parties. Additionally, the parties may agree to treat any single issue as an exception to the above.

B.
The right of the Union to propose mid-term changes described in subsection 4A, above, shall be in accordance with the provisions of subsection 3A, above.

C.
Notice of any proposed local changes in conditions of employment, by the Employer will be served on all chapters in the appointing office, irrespective of whether the change impacts the employees in one or more than one of the appointing office chapters.

D.
Notice of proposed local changes in conditions of employment by the Union will be served on the other party by certified mail, first class mail, facsimile, E-mail, or hand delivery to the local head of office.

E.
Within seven (7) calendar days of receipt of proposed changes, the impacted party or parties receiving such proposals will either request to negotiate or request a briefing.

F.
Within fourteen (14) calendar days of submission of a request to negotiate, or the date of a briefing (whichever is later), the party receiving proposed changes will submit its proposals.

G.
Proposals submitted pursuant to proposed changes will be related to such changes.

H.
The right of either Party to initiate local bargaining pursuant to this section does not extend to matters that are national or

regional in nature or changes implemented locally but on a varied basis because local management officials are given discretion. "Pilot", "prototype" or "test" programs for national matters, unless otherwise specifically provided in this Agreement or by the parties at the national level, must be negotiated nationally.

I.
The appropriate local joint council is the bargaining agent for the Union in situations where a local change affects more than one Union chapter.

J.
All local mid-term agreements, including those extended or renegotiated pursuant to Article 48 section 2, must be consistent with the terms of this Agreement, national mid-term agreements in effect and any existing laws, and Government-wide rules and regulations.

K.
Local parties in offices with one NTEU chapter present may open negotiations pursuant to Section 6 to negotiate alternate groundrules to govern their local bargaining. If they are unable to reach agreement on an alternate set of groundrules, the groundrules contained in Section 6 apply by default. No impasse process is authorized.

L.
All local parties are authorized during the term of this agreement to negotiate to establish a local dispute resolution process in lieu of the statutory process. However, these negotiations may proceed no further than FMCS and any agreement reached must be acceptable to the national parties.

Section 5 Travel and Per Diem Expenses

A.
The parties jointly commit to the following principles as the foundation for a productive and cost effective labor management relationship:
1. When practical, the parties will schedule meetings in a consolidated fashion for grievances, oral replies, negotiations, contractually mandated committees, formal discussions, briefings or similar activities.

2. Both parties are committed to efficient and effective contract administration.

3. The parties share an interest in tracking travel, per diem and related cost information in order to assess program efficiency and effectiveness. The Employer may establish a system designed

to track travel, per diem and related costs necessary to support these program goals.

4. The Union representatives are committed to report all official time and travel, per diem and related costs in a timely and accurate manner.

B.
Generally, reasonable travel and per diem expenses will be reimbursed for the following activities:

1. Mid-term Briefings--generally, it is assumed that each chapter will participate in approximately six (6) briefings, with one chapter representative in attendance from each chapter;

2. Mid-term Bargaining--generally the assumption is predicated upon each chapter engaging in approximately six (6) negotiations, with one chapter representative in attendance from each chapter.

3. Safety Committees--generally it is assumed that each chapter will participate in approximately four (4) Safety Committee meetings, with one chapter representative in attendance from each chapter.

4. EEO Committees--generally it is assumed that each chapter will participate in approximately four (4) EEO Committee meetings, with one chapter representative in attendance from each chapter.

5. Training Committee--generally it is assumed that each chapter will participate in approximately four (4)Training Committee meetings, with one chapter representative in attendance from each chapter.

6. LMRC's-- generally it is assumed that each chapter, with an LMRC, will participate in approximately four (4) Labor Management Relations Committee meetings, with one chapter representative in attendance from each chapter.

7. Grievances--generally it is assumed that each chapter will participate in second and third step grievance meetings with the number of chapter representatives in attendance, provide for elsewhere in this contract.

8. Oral Replies--generally it is assumed that two chapter representatives will be in attendance at oral replies.

9. Disciplinary Interviews--generally it is assumed that one chapter representative will be in attendance at disciplinary interviews when requested by the affected employee.

C.
The Employer will reimburse travel and per diem expenses for travel outside of the commuting area consistent with the above.

D.
The Employer will reimburse travel and per diem expenses for travel within the commuting area, reimbursement will be made for mileage-expenses payable at the current rate as published by GSA in the Federal Register.

E.
The Employer has determined that, prior to reducing the travel budget in an appointing office, the office director, or designee will meet with the chapter president(s) to discuss application of the reduction to the travel and per diem reimbursement.

F.
The Union recognize that the above amounts may be reduced proportionally to reductions in the Employer s budget for program travel in such a case the Union will receive notice and opportunity to bargain the effects of the budget reduction.

Section 6 Local Mid-Term Bargaining With Multiple NTEU Chapters

The purpose of this section is to provide groundrules that apply to local mid-term negotiations where there is more than one chapter in the appointing office or those chapters have not formed into a single joint council. Local parties are authorized to open negotiations over all portions of the groundrules during the first 30 days of this agreement to pursue a more acceptable set of groundrules. However, they are not authorized to proceed beyond mediation in pursuing agreement. If they are unable to reach agreement on an alternate set of groundrules. The groundrules, contained in this section will apply by default. No impasse process is authorized. Other provisions of this article not in conflict may also apply. The Employer recognizes that the multiple chapters are free to present diverse proposals during negotiations. The Union recognizes that the Employer is free to present consolidated proposals during negotiations.

A.
Local representatives of the parties are authorized to bargain over Employer-initiated mid-term changes, other matters specifically delegated to them by this Agreement, and Union-initiated mid-term proposals. The parties must consolidate their proposed changes. The changes will be served on the other party within five (5) work days of January 1, March 1, May 1, July 1, September 1, and November 1, of each year respectively. These notification requirements may be modified when a shorter implementation schedule is necessary due to circumstances beyond

the control of the Employer, including, but not limited to, changes required by law or Government wide rule or regulation, the implementation schedules determined by procurement contract award; by agreement of the national parties, or by agreement of the local parties. Additionally, the parties may agree to treat any single issue as an exception to the above.

B.
The union s bargaining team may include more than four representatives if more are needed to ensure that each chapter may have at least one representative at the table. However, in no case may there be more than seven (7) union representatives on a bargaining team involving district-wide issues. In no case may there be more than four union representatives on a bargaining team solely involving Key district, DSS, Appeals, FISO, or Regional office issues. Travel and per diem will be paid for no more than one representative from each chapter.

C.
The right of the Union to propose mid-term changes described in subsection 4A, above, shall be in accordance with the provisions of subsection 3A, above.

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

E.
Notice of proposed local office changes in conditions of employment, in one appointing office, by the union, will be served on the other party by certified mail, first class mail, facsimile, E-mail, or hand delivery to the local head of office.

F.
Notice of proposed local changes in conditions of employment by either party will be served on the other party by certified mail, first class mail, E-mail, facsimile, or hand delivery to the local head of office. Notice will normally be served via E-mail by giving NTEU s national office access to the IRS E-mail system. NTEU will be provided access to the IRS E-mail system so long as it can be done at a nominal cost to the Employer.

G.
Within seven (7) calendar days of receipt of a notice of proposed changes, the impacted party or parties receiving such notice will either request to negotiate or request a briefing.

H.
Once management has received notification from affected chapters of their desire to be briefed regarding a proposed change, management will prepare and distribute a briefing schedule reflecting the prescribed dates, times, places and subject matters in accordance with the provisions contained in subsection I.

I.
Union representation at the briefing will be in accordance with the following.

1. The Union team at the briefing may include one representative from each chapter that has requested negotiations. Travel and per diem will be determined as provided in Section 5.

2. All briefings will be conducted in the appointing office headquarters space on the first workday of the month following the month in which the notice of change was provided. The briefings will begin at 10 AM and if necessary continue through to 4 PM. If the briefing is scheduled for a Monday it will begin at noon and if it continues to Friday it will end at 2:30 PM. The topics covered will be in chronological order as listed in the notice.

J.
Within fourteen (14) calendar days of submission of a request to negotiate, or the date of a briefing (whichever is later), the party receiving proposed notice of changes will submit its proposals. The parties recognize that a chapter may express its desire to participate in local negotiations in either of the following ways:
1. Submission of proposals, either individually or in cooperation with another chapter ;or
2. Documentation provided to management stating that the chapter desires to participate in the negotiations without submission of proposals.

K.
Proposals submitted pursuant to notice of proposed changes will be related to such changes.

L.
Chapter(s) that properly submit bargaining proposals in accordance with subsections J and K above, but who do not attend the initial bargaining session, will be free to join any existing negotiations between management and the other local chapter(s). However, that chapter may not demand separate or separate/simultaneous negotiations. If a chapter fails to participate in or complete the negotiations, the Employer may

implement the agreement reached with other chapters as to the absent chapter(s).

M.
The right of either Party to initiate local bargaining pursuant to this section does not extend to matters that are national or regional in nature or changes implemented locally but on a varied basis because local management officials are given discretion. "Pilot", "prototype" or "test" programs for national matters, unless otherwise specifically provided in this Agreement or by the parties at the national level, must be negotiated nationally.

N.
Negotiations by multiple chapters must be conducted in a consolidated manner.

O.
No more than a ten work day block of time to negotiate will be allocated for each proposed change. If following bargaining, the parties have not reached agreement on all issues, the parties will adjourn for one week. The parties will meet the following week in the same office space and in accordance with the time requirements provided above to negotiate through the close of business on Wednesday.

P.
On Wednesday if agreement has not been reached, the parties will either contact FMCS or will have previously arranged to have an arbitrator present on Thursday.

Q.
On Thursday the parties will meet with the arbitrator or FMCS to submit the remaining issues to mediation. The arbitrator or FMCS will use whatever tools necessary to assist the parties in reaching an agreement by the close of business on Friday (i.e. 2:30 pm).

R.
If either party is dissatisfied with the results of the bargaining/mediation, then the dissatisfied party will retain their right to proceed to the Federal Services Impasses Panel (FSIP) for resolution of the matter.

Section 7

Within the first three months of this agreement, the parties agree that a joint interest-based negotiations training session will be conducted in each appointing office that has not already trained.

Article 48
Furlough Due to Lapse in Appropriations/
Debt Ceiling Limitations

Section 1

A.
The following procedures apply when a furlough is necessary due to lapse in appropriations/debt ceiling limitation, failure to extend the debt ceiling, or lack of continuing resolution.

B.
On designated days, all Service employees will be furloughed except for those employees performing excepted or partially excepted functions. When there is more than one qualified employee in the same position, grade, post of duty, and tour of duty available for an excepted or partially excepted position, the Employer has determined that employees will be assigned to the excepted or partially excepted position by inverse seniority based on SCD. The Service will consider an employee s request not to work due to a hardship. If the employee s request is honored, the Employer has determined that the next employee, meeting the above criteria, will be assigned to the excepted or partially excepted position.

C.
The Service will provide local NTEU chapters with one copy of the decision letter together with a list of those employees who have been designated as excepted and partially excepted. The local parties will determine the form of and the timing for delivery of the list.

D.
Employees are expected to listen to radio and/or television broadcasts to learn when an appropriation or continuing resolution has been signed or when the debt ceiling has been raised. Appointing offices and local union representatives are free to negotiate additional methods of notifying employees about the conclusion of the furlough. Employees will then be expected to report to work no later than four (4) hours after that announcement. In the event the announcement contains instructions on reporting to work later than that, employees will be expected to follow those instructions. A liberal leave policy will be in effect on the day employees are to return to work. Employees who travel during the time of the furlough will be expected to return to work in accordance with the terms of this article or with the more specific instructions.

Section 2

If an employee is unable to use their scheduled use or lose annual leave due to the furlough, and if they are unable to reschedule it, provided that they qualify for carry over of annual leave, such annual leave will be carried over.

Section 3

A.

During any fiscal year in which a furlough occurs, the Service and NTEU shall jointly issue an all-employee notice with Questions and Answers attached which will advise employees of the impact of non-pay status on civil service benefits and programs and which will address some financial concerns employees may have when faced with a pay reduction. The Service will distribute this notice to all employees.

B.

Each local office shall distribute a fact sheet to employees describing unemployment benefits available in its jurisdiction. At a minimum, this notice will contain information on unemployment benefits availability, the waiting period, if any, benefits eligibility requirements, and the location and phone number of State and/or municipal agencies responsible for administering the program in the local area.

Section 4

Requests for outside employment for any employment during the period of the furlough will be in accordance with Rule of Conduct 220 and Article 6, NORD/NC IV. Employees may not engage in any activity prohibited by the applicable rules of conduct. While in a non-pay status, such employees may engage in outside employment without obtaining prior written permission that is otherwise required. Upon return to duty status, employees must submit a written request to engage in outside employment if such activity continues.

Article 49
Duration and Termination

Section 1 Term Agreement

A.

This Agreement will become effective on July 1, 1994, and will remain in effect until June 30, 1998. It will remain in effect for yearly periods thereafter unless either party serves the other party with written notice, at least ten (10) months prior to the expiration date, of its desire to modify or terminate this Agreement. If the parties enter into negotiations for a successor agreement, such negotiations will be concluded on or about February 15, 1998.

B.
Unless otherwise agreed, the successor agreement will become effective on or about July 1, 1998.

Section 2 Local Mid-term Agreements

A.
All local agreements in effect upon the effective date of this Agreement may continue in effect (rollover) for the duration of this Agreement, subject to subsection B below.

B.
Either party to any local agreement referred to in subsection A above may propose to terminate or renegotiate such agreement by submitting its proposals to the other party no later than September 30, 1994.

Section 3 National Mid-term Agreements

No later than September 30, 1994, the parties will exchange lists of national mid-term agreements they seek to modify. Within thirty (30) days of this exchange, the parties will reconcile any differences on the composition of the lists and adopt a joint list. At the expiration of this thirty (30) day period, any agreements not on the joint list will be extended for the term of this Agreement, and any agreements on the list will expire subject to negotiation.

Section 4 Reopener

Either party may reopen five (5) existing articles and propose two (2) new articles by serving proposals on the other during the twenty-fourth (24th) month of this Agreement. Groundrules for those negotiations will be established at that time.

Section 5 Waiver

A.
Nothing in this Agreement shall serve as a waiver by either party of the right to negotiate over matters that are affected by a change (during the life of this Agreement) to the Federal Service Labor-Management Relations Statute that expands or contracts the scope of bargaining in the Federal sector.
B.
Such bargaining may be initiated at any time after sixty (60) days from the effective date of the statutory change.

You are not currently the subject of this investigation. However, you may be held responsible for any false statements you make or for any violation of the IRS Rules of Conduct that you admit. Therefore, if at any time during the interview you reasonably believe that you may be subjected to discipline as a result of your statements, you may request representation by the National Treasury Employees Union. If such a request is denied by the Employer, and if that denial is later found, by an arbitrator or the Federal Labor Relations Authority, to have been improper, any statements you made after requesting Union representation may not be used against you in any disciplinary action or proceeding.

I acknowledge receipt of the aforementioned notification of my rights.

Signature of Employee

Date

Exhibit 5-5

Statement of Basic Employee Rights

Based on contractual agreements between the National Treasury Employees Union (NTEU) and the Internal Revenue Service (IRS), all IRS bargaining unit employees have the following rights:

To be treated with courtesy and tact

To expect appropriate assistance from managers to do their job

To work in a safe and healthy working environment

To have job expectations explained to them

To receive assistance in planning self-development

To develop ideas or suggestions to improve work methods

To be free to seek redress of grievances through the negotiated grievance procedure

To receive cash awards for exceeding standards under the awards program negotiated by NTEU and IRS

Exhibit 10-1

Dear ______________________________________

Article 10 of the Agreement in effect between the Employer and the Union provides that the Employer shall withhold dues from those employees who voluntarily authorize such a withholding. In the exercise of this responsibility, an error has been made. As a result, the Employer will withhold approximately ______________ from your paycheck no earlier than Pay Period ______________, in addition to the amount normally withheld. You have a right to request a waiver of overpayments pursuant to 4 CFR Part 91. Denials of requests for waiver of overpayment will be subject to the grievance procedure as outlined in Article 41 of NORD IV.

Sincerely,

Exhibit 12-1

Performance Appraisal Due Dates
SSN's Matched to Months

Fixed Annual Rating Date

Annual Rating Period (ARP) ending date shall be based upon a month defined by the last digit of employees Social Security Number (SSN) as follows:

Last # of SSN	ARP ends last day of month
0	Sept
1	Oct
2	Nov
3	Dec
4	Jan
5	Feb

6	Mar
7	Apr
8	May
9	June

Exhibit 21-1

Retirement Criteria

Employees can retire when his/her age and years of Federal Service match one of the retirement combinations shown below.

Retiring under the Civil Service Retirement System (CSRS)

At least age 55 with 30 years of service or more;
At least age 60 with 20 years of service or more;
At least age 62 with 5 years of service or more.

Retiring under the Federal Employees Retirement System (FERS)

At least 30 years of service and your Minimum Retirement Age (MRA);
At least 20 years of service and 60 years old;
At least 10 years of service and your Minimum Retirement Age (MRA);
(optional, with reduced benefits)
At least 5 years of service and 62 years old.

Minimum Retirement Age

If you were born...	Your MRA is...
Before 1948	55
In 1948	55 and 2 months
In 1949	55 and 4 months
In 1950	55 and 6 months
In 1951	55 and 8 months
In 1952	55 and 10 months
In 1953 - 1964	56
In 1965	56 and 2 months
In 1966	56 and 4 months
In 1967	56 and 6 months
In 1968	56 and 8 months
In 1969	56 and 10 months
In 1970 and after	57

Exhibit 28-1

NATIONAL TREASURY EMPLOYEES UNION

Chapter___________________

The employee's exclusive representative for all eligible employees is Chapter________________ of the National Treasury Employees Union (commonly known as "NTEU"). So that your chapter may provide maximum services and opportunities to employees, NTEU invites you to furnish the following information on this pre-addressed post card.

Name:

____

Last First Middle Initial

Address

____

Number Street

____

City State Zip Code

Work Phone:____________________________ Home Phone:________________________

SSN#:_________________________________ Division ____________________________

Branch:___________________________________

I am interested in learning more about the following Union activities and/or working in one of these areas:

_______________________ Steward

_____________________ Membership Recruiting

_______________________ P.R.

_____________________ Membership Services

_______________________ Legislative

_____________________ Social

I would like information on the following programs:

Health
_____________________ Auto
_____________________ Insurance

_____________________ In-Hospital
_____________________ Vision

_____________________ Credit Card
Long Term

_____________________ Disability

IRA and
_____________________ Life Insurance
Supplemental
____
Retirement
_____________________ Attorney
Referral

Accidental Death
Retiree
_____________________ and Dismemberment
_____________________ Membership

Exhibit 10-2

(Instructions for Exhibit 10-1)

NOTIFICATION TO EMPLOYEES OF ADJUSTMENTS FOR
UNION DUES WITHHOLDING

Local personnel offices will compute the amount of the adjustment and also determine the pay period in which the adjustment will be withheld for inclusion in the notification. The pay period will normally be at least two full pay periods from the date of the notification, but not less. The adjustment

notification will be prepared for adjustments to the employee's salary resulting from untimely submission of SF-1187, Request for Payroll Deductions for Labor Organization Dues, and for SF-50, Notification of Personnel Action, with prior effective dates or corrections, which result in adjustment to the employee's salary for dues withholding.

For instance, if an SF-1187 is not input timely into the Payroll/Personnel System by the local personnel office, a notification must be sent to the employee regarding the forthcoming adjustment. The personnel office will compute the adjustment from the beginning of the pay period after receipt of the SF-1187 in the personnel office through the pay period prior to the commencement of dues withholding. For instance, if the SF-1187 was received in the personnel office during Pay Period 20, and the dues withholding commenced during Pay Period 25, the adjustment would be from Pay Period 21 through Pay Period 24. The SF-1187 will be input into the National Finance Center (NFC) Payroll/Personnel System not later than the pay period following receipt in the local personnel office.

Adjustments will be made through the submission of Form AD-343, Payroll Action Request, to NFC with the appropriate adjustment information and supporting documentation.

Exhibit 10-3

DUES TAPE CODES
Information Codes Used on the NTEU Biweekly Dues Withholding Tape Generated by the National Finance Center

Code Description/Explanation

D Continuing.

Explanation:
Code D Dues Withholding is continuing to be withheld.

E Insufficient Pay.

Explanation:
Code E No Union dues were deducted because the employee either did not receive any pay, or there were insufficient funds remaining for Union dues after higher precedence deductions were taken.

F New Allotment.

Explanation:
Code F   New Allotment represents the first pay period that a new allotment is effective. If there are insufficient funds for dues withholding for during the first pay period, Code F will be used as the Information Code for that pay period, and Information Code E will not be used in these instances.

G   Revocation:

Explanation:
Code G   Code G will appear on the magnetic tape only during the pay period in which dues withholding is revoked (terminated), and represents allotments that have been permanently terminated.

H   Separation (Other than Retirement).

Explanation:
Code H   Separation (Other than Retirement) identifies all employees separated during the pay period, except for those who retire.

I   Pay Adjustments (Plus Amounts Only).

Explanation:
Code I (Alphabetical Code)   Pay Adjustment (Plus Amounts Only) is used only for adjustments that are being PAID to the Union.

J   Movement Out of Recognition Area.

Explanation:
Code J   Movement Out of Recognition Area identifies employees who are permanently transferred or reassigned to a non-bargaining unit position.

K   Seasonal Employee, or On-Call Employee, to Non-Duty Status (Pay Period that Seasonal or On-Call Employee is placed in Non-Duty Status).

Explanation:
Code K   Seasonal employees, or On-Call employees, Work Schedule Codes G, H, J, Q, R, or T, who are placed in a Non-Duty status will be identified by Information Code K in the pay period the action occurs. (Thereafter they will be identified by Information Code N until the pay period they return to duty.)

L   Temporary Promotion/Temporary Reassignment to Non-Bargaining Unit Position.

Explanation:
Code L   Employees being Temporarily Promoted or

Temporarily Reassigned to Non-Bargaining Unit positions will be identified by Code L until they return to their Bargaining Unit positions.

M Reactivate Union Dues Withholding after Temporary Promotion/Temporary Reassignment is Completed.

Explanation:
Code M Employees who have returned to their Bargaining Unit positions upon completion of Temporary Promotions or Temporary Reassignments to Non-Bargaining Unit positions will be identified by Information Code M during the pay period they return.

N Non-Duty Status (Seasonal or On-Call Employee continues to be in Non-Duty Status).

Explanation:
Code N Seasonal employees, or On-Call employees, Work Schedule Codes G, H, J, Q, R, or T, who continue to be in a Non-Duty status for more than one pay period will be identified by Information Code N until the pay period they return to duty. (During the first pay period they are in Non-Duty status, they will be identified by information Code K.)

R Retirement.

Explanation:
Code R - Used to identify employees who retire during the pay period the retirement is effective.

S Inter-Chapter Transfer (Transfer Out of Chapter).

Explanation:
Code S Inter-Chapter Transfer (Transfer Out of Chapter) is used to identify dues withholding that is terminated for the "Old Chapter" when an employee changes Union Chapters. Employees transferring out will be listed on the Chapter they are leaving as an "S" in the last pay period for which dues are withheld in the Chapter they are leaving.

T Inter-Chapter Transfer (Transfer In to Chapter) Code T Inter-Chapter Transfer (Transfer In to Chapter) is used to identify dues withholding that is commenced for the "New Chapter" when an employee changes Union Chapters. Employees transferring into a new Chapter will be listed on the Chapter they are transferring to as a "T" in the first pay period for which dues are withheld in that Chapter.

Z Pay Adjustments (Minus Amounts Only).

Explanation:

Code Z Pay Adjustment (Minus Amounts Only) is used to identify amounts which have been paid to employees for reimbursement for over withholding of Union dues, and charged to Agency funds. These amounts will appear on the tape solely to notify the Union of the over withholding. No deductions will be taken from Union dues withholding for pay adjustments.

In addition to the above Information Codes, magnetic tape format positions 43-45 will indicate whether the employee is Seasonal (SNL); Intermittent (INT); or Temporary (TEM). In conjunction with implementation or NORD IV and NCA IV agreements, the following data elements will be added to positions 43-45, Type Employment: Full Time; Part Time; Term; Permanent; and, Career Conditional.

Biweekly Dues Withholding Record Layout

Position	Description
1-9	Special Security Number
10-12	Chapter Number
13-22	First and Middle Name
23-37	Last Name
38-42	Dues Amount
43-45	*Type Employment (Seasonal (SNL); Intermittent (INT); or, Temporary (TEM).
45	Reason Code
47-80	Filler

*In conjunction with implementation of NORD IV and NCA IV agreements, the following data elements will be added to positions 43-45, Type Employment: Full Time; Part Time; Term; Permanent; and, Career Conditional.

In conjunction with implementation of NORD IV and NCA IV agreements the following data elements will be added at tape positions on the magnetic tape that will be determined by the National Finance Center: Geographic Locality of each employee that is used to determine the appropriate locality pay; employee's base pay, grade, and step; Pay Plan (GS, WG, etc.). Upon implementation of the percentage dues system, the following data elements will be included in the magnetic tape at tape positions to be determined by the National Finance Center: national dues withheld, local dues withheld, and the total dues withheld.

Biweekly Dues Withholding Record Layout Trailer Record

Position Description

1-12 Filler
13-34 Filler
35-42 Dues Amount
43-80 Filler

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