The Employer proposes this comprehensive offer to settle, contingent upon agreeing to the following items:

1. Increases to the rates of pay, as identified below.

2. Duration – four (4) year agreement, expiring on **December 21, 2026.**

3. The effective dates for economic increases will be specified in this agreement. Unless otherwise stated, all components of the agreement unrelated to pay administration will come into force on the date of signature of this agreement.

4. Unless otherwise agreed between the parties during negotiations, existing provisions and appendices in this collective agreement are renewed without change.

5. Notwithstanding paragraph 4 above and unless otherwise agreed to between the parties during negotiations, the provisions of the collective agreement or the appendices that are expired or are set to expire upon the signing of the new collective agreement shall not be renewed.

6. Notwithstanding paragraph 5 above, the CRA and the PIPSC-AFS Group agree to remove Appendix L - Employee Wellness Support Program.

7. The CRA and the PIPSC-AFS Group agree to use the Joint PIPSC-TBS Committee French and English Guides for Integrating Gender-Inclusive Language in Collective Agreements, dated December 21, 2022, to integrate gender inclusive language in the collective agreement. While the parties have agreed that language integrated through this endeavor will not result in changes in application, scope or value; should the parties realize that these principles were inadvertently infringed, they agree to discuss the matter and make changes to the collective agreement, as necessary, as soon as possible after detection by either party.

8. Given paragraph 7 above, the CRA and the PIPSC-AFS Group agree to remove Appendix O - Memorandum of Understanding with Respect to Gender Inclusive Language.

9. The CRA and the PIPSC-AFS Group agree to withdraw the changes in U-012 regarding clause 15.02 - Accumulation of vacation leave credits, that were agreed to and was signed on July 21, 2023.

10. The CRA and the PIPSC-AFS Group agree to withdraw all other outstanding items not modified by mutual agreement.

11. The CRA and the PIPSC-AFS Group agree that all items settled over the course of this round of negotiations will form part of the collective agreement.

12. The parties agree to continue their practice of meeting with the intent of creating a shared interpretation guide, and will strive to do so as soon as is practicable.

13. **Upon acceptance of the attached tentative agreement, the AFS Bargaining Team agrees to support the ratification and endorse the agreement to their membership.**

ECONOMIC INCREASE AND SIGNING BONUS

Rates of Pay

- Effective December 22, 2022 – increase to rates of pay: **3.5% + 1.25% wage adjustment**
- Effective December 22, 2023 – increase to rates of pay: **3.0% + 0.5 pay line adjustment**
- Effective December 22, 2024 – increase to rates of pay: **2.0% + 0.25% wage adjustment**
- Effective December 22, 2025 – increase to rates of pay**: 2.0%**

One-time Allowance Related to the Performance of Regular Duties and Responsibilities:

- The Employer will provide a one-time lump-sum payment of **two thousand five hundred dollars ($2,500)** to incumbents of positions within the PIPSC-AFS Group on the date of signing of the collective agreement.
- This one-time allowance will be paid to incumbents of positions within the PIPSC-AFS Group for the performance of regular duties and responsibilities associated with their position.
- Payment will be issued according to implementation timelines as per Appendix H-Memorandum of Understanding with Respect to Implementation of the Collective Agreement.
- If an employee is eligible for compensation in respect to the one-time allowance related to the performance of regular duties (and responsibilities) under more than one collective agreement, the employee shall receive the allowance only once.

ARTICLE 2
INTERPRETATIONS AND DEFINITIONS

2.01 For the purpose of this Agreement:

…

(c) "common-law partner"

means a person ~~living~~ **cohabiting** in a conjugal relationship with an employee for a continuous period of at least one (1) year (conjoint de fait)

…

(e)"continuous employment"

has the same meaning as specified in the Employer's **Directive on** Terms and Conditions of Employment ~~Policy~~ on the date of signing of this Agreement ~~-~~(emploi continu)

(k) "Employer"

~~Her~~ **His** Majesty in right of Canada as represented by the Canada Revenue Agency (CRA), and includes any person authorized to exercise the authority of the Canada Revenue Agency (Employeur);

(m) "family"

except where otherwise specified in this Agreement, means father, mother (or alternatively stepfather, stepmother, or foster parent), brother, sister, step-brother, step-sister, spouse (including common-law partner spouse ~~resident~~ **cohabiting** with the employee), child (including child of common-law partner or foster child), stepchild or ward of the employee, grandchild, father-in-law, mother-in-law, son-in-law, daughter-in-law, grandparent (including grandparent of spouse), and any relative permanently residing in the employee's household or with whom the employee permanently resides (famille);

ARTICLE 4
APPLICATION

4.02 ~~"In this agreement, words importing the masculine gender shall include the feminine gender."~~ **The provisions of this agreement are intended to be gender-neutral and inclusive wherever possible. The binary nature of the French language does not always allow the designation of a person or a group by a neutral pronoun. The use of gender-neutral and gender-inclusive language in this agreement is not intended to change, under any circumstances, the application, scope or value of any provision of this agreement.**

ARTICLE 8
HOURS OF WORK

8.02 Day work

(a) The normal work week shall be thirty-seven decimal five (37.5) hours and the normal work day shall be seven decimal five (7.5) consecutive hours, exclusive of **an unpaid** ~~lunch period~~ **meal break**, between the hours of 6:00 a.m. and 6:00 p.m. The normal work week shall be Monday to Friday inclusive.

(b) Where normal hours are to be changed so that they are different from those specified in paragraph 8.02(a), the Employer, in advance, except in cases of emergency, will consult with the Institute on such hours of work, and in such consultation, will show that such hours are required to meet the needs of the public and/or the efficient operation of the service.

(c) At the request of the employee and with the approval of the Employer, an employee's normal work day can be seven decimal five (7.5) non-consecutive hours, exclusive of an unpaid meal break, provided that it does not result in additional costs to the Employer.

Days of rest

(~~c~~**d**) An employee shall be granted two (2) consecutive days of rest during each seven (7) day period unless operational requirements do not so permit.

Rest periods

(~~d~~**e**)

i. Where operational requirements permit, the Employer will provide two (2) rest periods of fifteen (15) minutes each, per full working day.

ii. The Employer shall provide an unpaid meal break of a minimum of thirty (30) minutes per full working day, normally at the mid-point of the working day.

Flexible hours

(e) Upon the request of an employee and the concurrence of the Employer, an employee may work flexible hours on a daily basis so long as the daily hours amount to seven decimal five (7.5).

8.02(f)(i) Notwithstanding the provisions of this Article, upon request of an employee and the concurrence of the Employer, an employee may complete his weekly hours of employment in a period of other than five (5) full days provided that over a period of fourteen (14), twenty one (21) or twenty eight (28) calendar days the employee works an average of thirty seven decimal five (37.5) hours per week. As part of the provisions of this

subparagraph, attendance reporting shall be mutually agreed between the employee and the Employer. In every of fourteen (14), twenty one (21) or twenty eight (28) **calendar** day period such an employee shall be granted days of rest on such days that are not scheduled as a normal work day for him.

ARTICLE 8
HOURS OF WORK

8.05

Shift and weekend premiums

(a) Shift premium

An employee on shift work shall receive a shift premium of two dollars and ~~twenty-five~~ **fifty** cents ($2.**50**~~25~~) per hour for all hours (including overtime hours) worked between 16:00 and 08:00 hours. The shift premium will not be paid for hours worked between 08:00 and 16:00 hours.

(b) Weekend premium

i. Employees shall receive an additional premium of two dollars and ~~twenty-five~~ **fifty** cents ($2.**50**~~25~~) per hour for work on a Saturday and/or Sunday for hours worked as stipulated in subparagraph 8.05(b)(ii) below.

ii. Weekend premium shall be payable in respect of all regularly scheduled hours at straight-time hourly rates worked on Saturday and/or Sunday.

ARTICLE 9

OVERTIME

9.01 When an employee is required by the Employer to work overtime, he shall be compensated as follows:

(a) on a normal work day at the rate of time and one-half (1 1/2) for the first seven decimal five (7.5) overtime hours worked and double (2) time thereafter;

(b) on days of rest at the rate of time and one-half (1 1/2) for the first seven decimal five (7.5) overtime hours worked and double (2) time thereafter except, that when an employee is required by the Employer to work on a second or subsequent contiguous day of rest, compensation shall be on the basis of double (2) time for all hours worked on that day and each subsequent day of rest. If, however, the Employer permits the employee to work the required overtime on a day(s) of rest requested by the employee, then the compensation shall be at time and one-half (1 1/2) for the first seven decimal five (7.5) hours worked and double (2) time thereafter;

(c) If an employee is given instructions during his workday to work non-contiguous overtime on that day and works such overtime, he shall be paid for the time actually worked, or a minimum of two (2) hours' pay at straight-time, whichever is the greater.

~~(c)~~ **(d)** on a designated paid holiday, at the rate of time and one-half (1 1/2) for the first seven decimal five (7.5) hours worked and double (2) time thereafter;

or

~~(d)~~ **(e)** when an employee works on a holiday, which is not his scheduled day of work, which is contiguous to a day of rest on which he also worked, he shall be compensated on the basis of double (2) time for each hour worked;

~~(e)~~ **(f)** where an employee is required to work a continuous period of overtime during which he becomes entitled to be paid at the double (2) time rate, the employee will continue to be paid at that rate until the conclusion of the overtime period;

~~(f)~~ **(g)** no employee will be required to work more than twenty-four (24) ~~contiguous~~ **continuous** hours**. An employee who works sixteen (16) or more continuous hours shall receive** ~~without~~ a break of at least ~~twelve (12)~~ **eight (8)** hours before reporting back to work.

9.03

(a) Except in cases of emergency, call-back, ~~stand-by~~ **standby** or mutual agreement, the Employer shall whenever possible give at least twelve (12) hours' notice of any requirement for the performance of overtime.

9.04

(b) All compensatory leave, earned under this Article and/or Articles 10, Call-back, 11, ~~Stand-by~~ **Standby**, 13, Travelling Time, in excess of thirty-seven decimal five (37.5) hours and outstanding at the end of the fiscal year, not used by September 30 of the following fiscal year, shall be paid in cash at the employee's hourly rate of pay on that date. An employee may elect to carry over into the next fiscal year up to a maximum of thirty-seven decimal five (37.5) hours of unused compensatory leave.

9.06

Meal allowance

(a) An employee who works three (3) or more hours of overtime immediately before or immediately following his scheduled hours of work shall be reimbursed for one (1) meal in the amount of twelve dollars ($12.00) except where free meals are provided. Reasonable time with pay, to be determined by the Employer, shall be allowed to the employee in order to take a meal either at or adjacent to his place of work.

(b) When an employee works overtime continuously extending four (4) hours or more beyond the period provided in (a) above, he shall be reimbursed for one (1) additional meal in the amount of twelve dollars ($12.00) except where free meals are provided. Reasonable time with pay, to be determined by the Employer, shall be allowed to the employee in order that he may take a meal break either at or adjacent to his place of work.

(c) Paragraphs 9.06(a) and (b) shall not apply**:**

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

ii. to an employee who has obtained authorization to work at their residence or at another place to which the Employer agrees.

9.07 ~~Reporting pay~~

Applicable pay on day of rest or designated paid holiday

When an employee is required to report for work on a day of rest or a designated paid holiday, he shall be paid the greater of:

~~(a)~~

i. compensation at the applicable overtime rate,

or

ii. compensation equivalent to four (4) hours' pay at his hourly rate of pay, except that the minimum of four (4) hours' pay shall apply only the first time an employee is required to

report for work during a period of eight (8) hours, starting with the employee's first reporting.

~~b) If an employee is given instructions during his workday to work non-contiguous overtime on that day and works such overtime, he shall be paid for the time actually worked, or a minimum of two (2) hours' pay at straight-time, whichever is the greater.~~

ARTICLE 10

CALL-BACK

10.01

(a) When an employee, after having completed his normal hours of work and, prior to reporting for his next regular scheduled work period, is called back to work for a period of non-contiguous overtime **without prior notice**, **including on a day of rest or designated paid holiday,** he shall be entitled to the greater of:

ARTICLE 11
STANDBY

11.02 An employee designated by letter or by list for standby duty shall be readily available during his period of ~~stand-by~~**standby** at a known telephone number and be able to return for duty as quickly as possible and within a reasonable timeframe, if called. In designating employees for standby duty the Employer will endeavour to provide for the equitable distribution of standby duties.

11.02 An employee designated by letter or by list for standby duty shall be readily available during his period of ~~stand-by~~**standby** at a known telephone number and be able to return for duty as quickly as possible and within a reasonable timeframe, if **contacted** ~~called~~. In designating employees for standby duty the Employer will endeavour to provide for the equitable distribution of standby duties.

Outside the collective agreement:

The parties agree that in the joint interpretation guide it will state that as methods of contact evolve, employee contact preferences may be accepted if technologically practical and mutually agreed to by the Employer.

ARTICLE 12

DESIGNATED PAID HOLIDAYS

12.01 Subject to clause 12.02 below, the following days shall be designated paid holidays for employees:

(a) New Year's Day,

(b) Good Friday,

(c) Easter Monday,

(d) the day fixed by proclamation of the Governor in Council for celebration of the Sovereign's birthday,

(e) Canada Day,

(f) Labour Day,

(g) National Day for Truth and Reconciliation

(~~g~~**h**) the day fixed by proclamation of the Governor in Council as a general day of Thanksgiving,

(~~h~~**i**) Remembrance Day,

(~~i~~**j**) Christmas Day,

(~~j~~**k**) Boxing Day,

(~~k~~**l**) one (1) additional day in each year that, in the opinion of the Employer, is recognized to be a provincial or civic holiday in the area in which the employee is employed or in any area where, in the opinion of the Employer, no such day is recognized as a provincial or civic holiday, the first Monday in August,

and

(~~l~~**m**) one (1) additional day when proclaimed by an Act of Parliament as a national holiday.

~~12.08 When an employee is required to report for work and reports on a designated paid holiday, he shall be paid the greater of:~~

~~(a) compensation at the applicable overtime rate,~~

~~or~~

~~(b) compensation equivalent to four (4) hours' pay at his straight-time rate of pay.~~

ARTICLE 14

LEAVE-GENERAL

14.08 An employee shall not earn or be granted leave credits under this Agreement in any month nor in any fiscal year for which leave has already been credited or granted to them under the terms of any other collective agreement ~~to which the~~ Employer is a party or under other rules or regulations ~~of the Employer~~ **applicable to organisations within the federal public administration, as specified in Schedules I, IV or V of the Financial Administration Act.**

ARTICLE 15
VACATION LEAVE

15.02 Accumulation of vacation leave credits

An employee shall earn vacation leave credits for each calendar month during which he ~~receives~~ **earns** pay on at least ten (10) days or seventy-five (75) hours at the following rate:
(a) nine decimal three seven five (9.375) hours until the month in which the anniversary of the employee's seventh (7th) year of service occurs;

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

15.11

Leave when employment terminates

When an employee dies or otherwise ceases to be employed, the employee or the employee's estate shall be paid an amount equal to the product obtained by multiplying the number of days of earned but unused vacation leave with pay to his credit by the daily rate of pay as calculated from the classification prescribed in his certificate of appointment **of the substantive position** on the date of the termination of employment.

15.16

(a) Employees shall be credited a one-time entitlement of thirty-seven decimal five (37.5) hours of vacation leave with pay on the first day of the month following the employee's second (2nd) anniversary of service as defined in clause 15.03.

(b) For further clarity, an employee shall be credited the leave described in paragraph 15.16(a) only once in their total period of employment in the federal public service.

~~Transitional provisions~~

(~~b~~**c**) The vacation leave credits provided in paragraph 15.16(a) shall be excluded from the application of paragraphs 15.07(a), (b) and (c) dealing with the carry-over and/or liquidation of vacation leave.

ARTICLE 16

SICK LEAVE

16.01

Credits

An employee shall earn sick leave credits at the rate of nine decimal three seven five (9.375) hours for each calendar month for which the employee ~~receives~~ **earns** pay for at least seventy-five (75) hours. **For the purposes of this clause, a day spent on leave with pay shall count as a day where pay is earned.**

ARTICLE 17

OTHER LEAVE WITH OR WITHOUT PAY

17.02 Bereavement leave with pay

…

(e) ~~An employee is entitled to one (1) day's bereavement leave with pay for the purpose related to the death of his brother-in-law or sister-in-law.~~ **An employee is entitled to three (3) consecutive working days of bereavement leave with pay in the event of a stillbirth experienced by them or their spouse or common-law partner or where they would have been a parent of the child born as a result of the pregnancy. For greater certainty, stillbirth is defined as an unborn child on or after 20 weeks of pregnancy. The leave may be taken during the period that begins on the day on which the stillbirth occurs and ends no later than 12 weeks after the latest of the days on which any funeral, burial or memorial service in respect of the stillbirth occurs.**

(f) An employee is entitled to one (1) day's bereavement leave with pay for the purpose related to the death of his brother-in-law or sister-in-law.

~~(f)~~**(g)** If, during a period of paid leave, an employee is bereaved in circumstances under which they would have been eligible for bereavement leave with pay under paragraphs 17.02(a), (b)**,(e)** and ~~(e)~~**(f)**, the employee shall be granted bereavement leave with pay and their paid leave credits shall be restored to the extent of any concurrent bereavement leave with pay granted.

**

~~(g)~~**(h)** It is recognized by the parties that the circumstances which call for leave in respect of bereavement are based on individual circumstances. On request, the Commissioner may, after considering the particular circumstances involved, grant leave with pay for a period greater than and/or in a manner different than that provided for in paragraphs 17.02(a), (b)**,(e)** and ~~(e)~~**(f)**.

Pregnancy/Maternity SUB Plan

17.04(c) ~~Pregnancy/~~Maternity allowance payments made in accordance with the SUB Plan will consist of the following:

(i) where an employee is subject to a waiting period of before receiving Employment Insurance (EI) or Quebec Parental Insurance Plan (QPIP) maternity benefits, ninety-three percent (93%) of ~~their~~**her** weekly rate of pay for ~~each week of~~ the waiting period, less any other monies earned during this period;

(iii) where an employee has received the full fifteen (15) weeks of ~~pregnancy/~~maternity benefit under EI and thereafter remains on ~~pregnancy/m~~aternity leave without pay, she is eligible to receive a further ~~pregnancy/m~~aternity allowance for a period of one (1) week at ninety-three percent (93%) of her weekly rate of pay ~~for each week,~~ less any other monies earned during this period.

17.04(e) The maternity allowance to which an employee is entitled is limited to that provided in paragraph (c) and an employee will not be reimbursed for any amount that she may be required to repay pursuant to the Employment Insurance Act, or the ~~QPIP~~ **Act Respecting Parental Insurance in Québec**.

17.07(a)(iii)C. (allowance received) x (remaining period to be worked, **as specified in (B),** following her return to work) [total period to be worked as specified in (B)]

17.07 Option 1 – Standard Parental Allowance:
(c) Parental Allowance payments made in accordance with the SUB Plan will consist of the following:

(v) where an employee has received the full thirty-five (35) weeks of parental benefit under the Employment Insurance ~~**Plan**~~ Plan and thereafter remains on parental leave without pay, they are eligible to receive a further parental allowance for a period of one (1) week, ninety-three per cent (93%) of their weekly rate of pay (and the recruitment and retention "terminable allowance" if applicable) ~~for each week,~~ less any other monies earned during this period, unless said employee has already received the one (1) week of allowance contained in 17.04(c)(iii) for the same child;

(vi) where an employee has divided the full forty (40) weeks of parental benefits with another employee under the Employment Insurance Plan for the same child and either employee thereafter remains on parental leave without pay, that employee is eligible to receive a further parental allowance for a period of one (1) week, ninety-three per cent (93%) of their weekly rate of pay (and the recruitment and retention "terminable allowance" if

applicable) ~~for each week,~~ less any other monies earned during this period, unless said employee has already received the one (1) week of allowance contained in 17.04(c)(iii) and 17.07(c)(v) for the same child.

Option 2 – Extended Parental Allowance:
(l) Parental Allowance payments made in accordance with the SUB Plan will consist of the following:
…
(iii) where an employee has received the full sixty-one (61) weeks of parental benefits under the Employment Insurance **Plan** and thereafter remains on parental leave without pay, they are eligible to receive a further parental allowance for a period of one (1) week, fifty-five decimal eight per cent (55.8%) of their weekly rate of pay (and the recruitment and retention "terminable allowance" if applicable) ~~for each week~~, less any other monies earned during this period, unless said employee has already received the one (1) week of allowance contained in 17.04(c)(iii) for the same child;

(iv) where an employee has divided the full sixty-nine (69) weeks of parental benefits with another employee under the Employment Insurance ~~**Plan**~~ Plan for the same child and either employee thereafter remains on parental leave without pay, that employee is eligible to receive a further parental allowance for a period of one (1) week, fifty-five decimal eight per cent (55.8%) of their weekly rate of pay (and the recruitment and retention "terminable allowance" if applicable) ~~for each week,~~ less any other monies earned during this period, unless said employee has already received the one (1) week of allowance contained in 17.04(c)(iii) for the same child;

17.08 **Special parental allowance for totally disabled employees**

(a) An employee who:

(i) fails to satisfy the eligibility requirement specified in subparagraph 17.07(a)(ii) solely because a concurrent entitlement to benefits under the Disability Insurance (DI) Plan, the Long-term Disability (LTD) Insurance portion of the Public Service Management Insurance Plan (PSMIP) or via the Government Employees Compensation Act prevents the employee from receiving Employment Insurance (EI) or Quebec Parental Insurance Plan (QPIP) parental benefits,

and

(ii) has satisfied all of the other eligibility criteria specified in paragraph 17.07(a), other than those specified in sections (A) and (B) of subparagraph 17.07 (a)(iii),

shall be paid, in respect of each week of benefits under the **standard** parental allowance**, as specified under paragraphs 17.07 (c) to (k),** not received for the reason described in subparagraph (i), the difference between ninety-three percent (93%) of the employee's rate of pay and the gross amount of his weekly disability benefit under the Disability Insurance (DI) Plan, the Long-Term Disability (LTD) Plan or via the Government Employees Compensation Act.

17.11 **Leave without pay for personal needs**

Leave without pay will be granted for personal needs, in the following manner:

(a) Subject to operational requirements, leave without pay for a period of up to three (3) months will be granted to an employee for personal needs.

(b) Subject to operational requirements, leave without pay of more than three (3) months but not exceeding one (1) year will be granted to an employee for personal needs.

(c) An employee is entitled to leave without pay for personal needs twice under each of (a) and (b) of this clause during the employee's total period of employment in the public service. The second period of leave under each sub-clause can be granted provided that the employee has remained in the public service for a period of ten (10) years subsequent to the expiration of the first period of leave under the relevant sub-clause. Leave without pay granted under this clause may not be used in combination with maternity or parental leave without the consent of the Employer.

(d) An employee shall notify the Employer in writing as far in advance as possible but not less than four (4) weeks in advance of the commencement date of such leave, unless, because of an urgent or unforeseeable circumstance, such notice cannot be given.

17.12 **Leave without pay for relocation of spouse**

(a) At the request of an employee, leave without pay for a period of up to one (1) year shall be granted to an employee whose spouse is permanently relocated and up to five (5) years to an employee whose spouse is temporarily relocated.

(b) An employee shall notify the Employer in writing as far in advance as possible but not less than four (4) weeks in advance of the commencement date of such leave, unless, because of an urgent or unforeseeable circumstance, such notice cannot be given.

17.13 Leave with pay for family-related responsibilities

…

(b) The Employer shall grant leave with pay under the following circumstances:
…

vi. to attend school functions, if the supervisor was notified of the functions as far in advance as possible;

vii. to visit a family member who, due to an incurable terminal illness, is nearing the end of their life;

~~vii~~**viii.** ~~seven decimal five (7.5)~~ **fifteen (15)** hours out of the forty-five (45) hours stipulated in this clause may be used to attend an appointment with a legal or paralegal representative for non-employment related matters, or with a financial or other professional representative, if the supervisor was notified of the appointment as far in advance as possible.

17.14 **Leave without pay for family-related needs**

Subject to operational requirements, an employee shall be granted leave without pay for family-related needs in accordance with the following conditions:

a) Up to five (5) years leave without pay during an employee's total period of employment in the public service may be granted for the personal long-term care of the employee's family. Leave granted under this paragraph shall be for a minimum period of three (3) weeks.

b) An employee shall notify the Employer in writing as far in advance as possible but not less than four (4) weeks in advance of the commencement date of such leave, unless, because of an urgent or unforeseeable circumstance, such notice cannot be given.

c) An employee shall be entitled to leave under 17.14 for a person who stands in the place of a relative for the employee whether or not there is any degree of consanguinity between such person and the employee.

17.24 **Domestic violence leave**

For the purposes of this clause domestic violence is considered to be any form of abuse or neglect that an employee or an employee's child experiences from **a family member, or from** someone with whom the employee has or had an intimate relationship.

(a) The parties recognize that employees may be subject to domestic violence in their personal life that could affect their attendance at work.

(b) Upon request, an employee who is subject to domestic violence or who is the parent of a dependent child who is subject to domestic violence ~~from someone with whom the employee has or had an intimate relationship~~ shall be granted domestic violence leave in order to enable the employee, in respect of such violence:

i. to seek care and/or support for themselves or their ~~dependent~~ child in respect of a physical or psychological injury or disability;
ii. to obtain services from an organization which provides services for individuals who are subject to domestic violence;
iii. to obtain professional counselling;
iv. to relocate temporarily or permanently; or
v. to seek legal or law enforcement assistance or to prepare for or participate in any civil or criminal legal proceeding.

(c) The total domestic violence leave with pay which may be granted under this article shall not exceed seventy-five (75) hours in a fiscal year.

(d) ~~The Employer may, in writing and no later than fifteen (15) days after an employee's return to work, request the employee to provide documentation to support the reasons for the leave. The employee shall provide that documentation only if it is reasonably practicable for them to obtain and provide it.~~ **Unless otherwise informed by the Employer, a statement signed by the employee stating that they meet the conditions of this article shall, when delivered to the Employer, be considered as meeting the requirements of this article.**

(e) Notwithstanding paragraphs 17.24(b) to 17.24(c), an employee is not entitled to domestic violence leave if the employee is charged with an offence related to that act or if it is probable, considering the circumstances, that the employee committed that act.

ARTICLE 18

CAREER DEVELOPMENT LEAVE

18.05 ~~Selection criteria~~

(a) The Employer shall establish selection criteria for granting leave under clauses 18.02, 18.03 and 18.04. Upon request, a copy of these criteria will be provided to an employee and/or the Institute representative.

(b) All applications for leave under clauses 18.02 through 18.04 will be reviewed by the Employer. ~~A list of the names of the applicants to whom the Employer grants leave under clauses 18.02 through 18.04 will be provided to the Institute representative on the Agency Career Development Consultation Committee.~~

(c) In the case of denial of a career development opportunity described in this article, upon written request from the employee, the Employer shall provide the reasons for denial of the request in writing.

ARTICLE 23
TECHNOLOGICAL CHANGE

23.02 In this Article "technological change" means:

(a) the introduction by the Employer of equipment or material of a substantially different nature than that previously utilized which will result in significant changes in the employment status or working conditions of employees;
or

(b) a major **technological** change in the Employer's operation directly related to the introduction of that equipment or material which will result in significant changes in the employment status or working conditions of the employees.

23.04 The Employer agrees to provide as much advance notice as is practicable but, except in cases of emergency, not less than one hundred and twenty (120) **calendar** days written notice to the Institute of the introduction or implementation of technological change when it will result in significant changes in the employment status or working conditions of the employees.

23.05 The written notice provided for in clause 23.04 will provide the following information: (a) the nature and degree of **technological** change;
(b) the anticipated date or dates on which the Employer plans to effect **the technological** change; (c) the location or locations involved.

23.06 As soon as reasonably practicable after notice is given under clause 23.04, the Employer shall consult meaningfully with the Institute concerning the effects of the technological change referred to in clause 23.04 on each group of employees. Such consultation will include but not necessarily be limited to the following:
(a) The approximate number, class and location of employees likely to be affected by the **technological** change.

(b) The effect the **technological** change may be expected to have on working conditions or terms and conditions of employment of employees.

ARTICLE 25
RECOGNITION

25.01 The Employer recognizes the Institute as the exclusive bargaining agent for all employees described in the certificate issued by the Federal Public Sector Labour Relations and Employment Board on December 12, 2001, covering employees of the Audit, Financial and Scientific bargaining unit currently classified in accordance with the following classification standards:

- Actuarial Science (AC)
- Auditing (AU)
- Chemistry (CH)
- Commerce (CO)
- Computer Systems (CS)
- Economists, Sociologists and Statisticians (ES)
- Education (ED)
- Engineering and Land Survey (EN)
- Financial Management (FI)
- Library Science (LS)
- Management Group (MG-AFS)
- **Nursing Group Sub-Group: Medical Adjudicators (NU-EMA)**
- Physical Sciences (PC)
- Psychology (PS)
- Scientific Research (SE)
- Social Science Support (SI)

ARTICLE 27

USE OF EMPLOYER FACILITIES

27.03 A duly accredited representative of the Institute may be permitted access to the Employer's premises to assist in the resolution of a complaint or grievance and to attend meetings called by management. Permission to enter the premises shall, in each case, be obtained from the Employer. **Such permission shall not be unreasonably withheld.**

ARTICLE 28

INFORMATION

28.01 The Employer agrees to supply the Institute on a quarterly basis with a list of all employees in the bargaining unit. The list referred to herein shall include the name, geographical location and classification of the employee and shall be provided within one (1) month following the termination of each quarter. As soon as practicable, the Employer agrees to add to the above list the date of appointment for new employees.

28.02

(a) This Agreement and any amendments thereto, will be available electronically.

(b) Printed copies of the collective agreement will be provided to the Union and ~~all~~ AFS Stewards **upon request**.

ARTICLE 35

JOINT CONSULTATION

35.04 **Joint Consultation Committee meetings**

The Consultation Committees shall be composed of mutually agreeable numbers of employees and Employer representatives who shall meet at mutually satisfactory times. Committee meetings shall normally be held **during working hours, either virtually or** on the Employer's premises**,** ~~during working hours~~ **or otherwise, as agreed to by the parties.**

ARTICLE 36
STANDARDS OF DISCIPLINE

36.06 The Employer agrees not to introduce as evidence, in a hearing relating to a disciplinary action, any document concerning the conduct ~~or performance~~ of an employee the existence of which the employee was not aware at the time of filing or within a reasonable time thereafter.

36.07 ~~Notice of disciplinary action which may have been placed on the personnel file of an employee shall be destroyed after two (2) years have elapsed since the disciplinary action was taken, provided that no further disciplinary action has been recorded during this period.~~ **Employer shall provide the employee with an official copy of the investigation report, subject to the Access to Information Act and Privacy Act.**

36.08 Notice of disciplinary action which may have been placed on the personnel file of an employee shall be destroyed after two (2) years have elapsed since the disciplinary action was taken, **exclusive of periods of leave without pay**, provided that no further disciplinary action has been recorded during this period.

To be included in the joint interpretation and implementation document outside the collective agreement:

If the investigation confirms that the allegations are founded and the report is officially complete and final, it will be reviewed in accordance with requirements set out in the Access to Information Act and Privacy Act. A copy of the report will then be provided to the employee prior to attending a meeting related to discipline.

Should the allegations not be founded, upon written request, the Employer shall provide the employee with an official copy of the investigation report, subject to the Access to Information Act and Privacy Act.

ARTICLE 38

PART-TIME EMPLOYEES

38.06

Designated holidays

A part-time employee shall not be paid for the designated holidays, but shall instead be paid a premium of four decimal ~~two five~~ **six** per cent (4.**6**~~25~~%) for all straight-time hours worked during the period of part-time employment.

a. **Should an additional day be proclaimed by an act of Parliament as a national holiday, as per paragraph 12.01(m), this premium will increase by zero decimal thirty-eight (0.38) percentage points.**
b. **The effective date of the percentage point increase will be after the additional day is proclaimed by an act of Parliament as a national holiday, but not before the day on which the holiday is first observed.**

38.13

Vacation leave

A part-time employee shall earn vacation leave credits for each month in which the employee **earns** ~~receives~~ pay for at least twice the number of hours in the employee's normal work week, at the rate for years of employment established in clause 15.02, Vacation leave, prorated and calculated as follows:

(a) when the entitlement is nine decimal three seven five (9.375) hours a month, 0.250 multiplied by the number of hours in the employee's work week per month;

(b) when the entitlement is ten decimal six two five (10.625) hours a month, 0.282 multiplied by the number of hours in the employee's work week per month;

(c) when the entitlement is twelve decimal five (12.5) hours a month, 0.333 multiplied by the number of hours in the employee's work week per month;

(d) when the entitlement is thirteen decimal seven five (13.75) hours a month, 0.367 multiplied by the number of hours in the employee's work week per month;

(e) when the entitlement is fourteen decimal four (14.4) hours a month, 0.383 multiplied by the number of hours in the employee's work week per month;

(f) when the entitlement is fifteen decimal six seven five (15.675) hours a month, 0.417 multiplied by the number of hours in the employee's work week per month;

(g) when the entitlement is seventeen decimal five (17.5) hours a month, 0.466 multiplied by the number of hours in the employee's work week per month;

(h) when the entitlement is eighteen decimal seven five zero (18.750) hours a month, 0.500 multiplied by the number of hours in the employee's work week per month.

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

38.14

Sick leave

A part-time employee shall earn sick leave credits at the rate of one-quarter (1/4) of the number of hours in an employee's normal work week for each calendar month in which the employee has earned~~received~~ pay for at least twice the number of hours in the employee's normal work week. For the purposes of this clause, a day spent on leave with pay shall count as a day where pay is earned.

ARTICLE 39
EMPLOYEE PERFORMANCE REVIEW AND EMLOYEE FILES

39.03

(a) When a formal assessment of an employee's performance is made, the employee concerned must be given an opportunity to sign the **performance** assessment form in question upon its completion to indicate that its contents have been read. An employee's signature on the **performance** assessment form shall be considered to be an indication only that its contents have been read and shall not indicate the employee's concurrence with the statements contained on the form.

The employee shall be provided with a copy of the **performance** assessment **form** at the time that the assessment is signed by the employee.

(b) The Employer's representative(s) who assesses an employee's performance must have observed or been aware of the employee's performance for at least one-half (1/2) of the period for which the employee's performance is evaluated.

(c) An employee has the right to make written comments to be attached to the performance **assessment** ~~review~~ form.

39.04 Upon written request of an employee, the personnel file of that employee shall be made available once per year for the employee's examination in the presence of an authorized representative of the Employer.

39.05 When a **form or** report pertaining to an employee's performance or conduct is placed on that employee's personnel file, the employee concerned shall be given an opportunity to:

(a) sign the~~ report~~ **document** in question to indicate that its contents have been

read, and

(b) submit such written representation as the employee may deem appropriate concerning the ~~report~~ **document** and to have such written representations attached to the ~~report~~ **document**.

Clause 39.06 In the absence of a management initiated annual performance **assessment** ~~appraisal,~~ one shall be provided at the employee's request.

39.04 Upon written request of an employee, the personnel file of that employee shall be made available **electronically** once per year**.** ~~for the employee's examination in the presence of an authorized representative of the Employer.~~

ARTICLE 41

SEXUAL HARASSMENT

41.01 The Institute and the Employer recognize the right of employees to work in an environment free from sexual harassment and agree that sexual harassment will not be tolerated in the workplace.

41.02
(a) Any level in the grievance procedure shall be waived if a person hearing the grievance is the subject of the complaint.

(b) If by reason of paragraph 41.02(a) a level in the grievance procedure is waived, no other level shall be waived except by mutual agreement.

41.03 The Employer shall provide the complainant(s) and/or respondent(s) with an official copy of the investigation report, subject to the Access to Information Act and Privacy Act.

ARTICLE 42
NO DISCRIMINATION

42.01 There shall be no discrimination, interference, restriction, coercion, harassment, intimidation, or any disciplinary action exercised or practiced with respect to an employee by reason of age, race, creed, colour, national or ethnic origin, religious affiliation, sex, sexual orientation, gender identity or expression, family status, genetic characteristics, marital status, mental or physical disability, conviction for which a pardon has been granted or in respect of which a record suspension has been ordered, or membership or activity in the Institute.

42.02
(a) Any level in the grievance procedure shall be waived if a person hearing the grievance is the subject of the complaint.

(b) If by reason of paragraph 42.02(a) a level in the grievance procedure is waived, no other level shall be waived except by mutual agreement.

42.03 By mutual agreement, the parties may use a mediator in an attempt to settle a grievance dealing with discrimination. The selection of the mediator will be by mutual agreement.

42.04 The Employer shall provide the complainant(s) and/or respondent(s) with an official copy of the investigation report subject to the *Access to Information Act and Privacy Act*.

ARTICLE 47
DURATION

47.01 This agreement shall expire on December 21, ~~2022~~**2026**.

NEW ARTICLE
LEAVE FOR TRADITIONAL INDIGENOUS PRACTICES

XX.01 Subject to operational requirements as determined by the Employer, fifteen (15) hours of leave with pay and twenty-two decimal five (22.5) hours of leave without pay per fiscal year shall be granted to an employee who self-declares as an Indigenous person and who requests leave to engage in traditional Indigenous practices, including land-based activities such as hunting, fishing, and harvesting.
For the purposes of this article, an Indigenous person means First Nations, Inuit or Métis.
XX.02 Unless otherwise informed by the Employer, a statement signed by the employee stating that they meet the conditions of this article shall, when delivered to the Employer, be considered as meeting the requirements of this article.

XX.03 An employee who intends to request leave under this article must give notice to the Employer as far in advance as possible before the requested period of leave.

XX.04 As an alternative to leave without pay as per clause XX.01, at the request of the employee and at the discretion of the Employer, time off with pay, up to a total amount of twenty-two decimal five (22.5) hours, may be granted to the employee in order to fulfill their traditional Indigenous practices. The number of hours with pay so granted must be made up hour for hour within a period of six (6) months, at times agreed to by the Employer. Hours worked as a result of time off granted under this clause shall not be compensated nor should they result in any additional payments by the Employer.

XX.05 Leave or time off under this article may be taken in one or more periods. Each period of leave shall not be less than seven decimal five (7.5) hours.

APPENDIX A
ANNUAL RATES OF PAY

Specific Pay Line Adjustments

Increase the top step of the AU-02 pay grid by five hundred dollars ($500), to be applied prior to the Market Increase and General Economic Increase.

AU-02	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
F	77012	79659	82306	84954	87603	90252	92897	~~98683~~ **99183**

Increase the top step of the AU-03 pay grid by one thousand three hundred dollars ($1300), to be applied prior to the Market Increase and General Economic Increase.

AU-03	(1)	(2)	(3)	(4)	(5)	(6)	(7)
F	88261	91563	94702	97837	100978	104111	~~107249~~ **108549**

Increase the top step of the FI-04 pay grid by six hundred and sixty three ($663), to be applied prior to the Market Increase and General Economic Increase.

FI-04	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
F	101778	106093	110415	114739	119064	123862	128658	~~133453~~ **134116**

Remove bottom two steps of the PS-03 and PS-04 pay grids, making the new first step the former 3rd step.

PS-03	~~1~~	~~2~~	~~3~~1	~~4~~2	~~5~~3	~~6~~4	~~7~~5
F	~~80,546~~	~~84,023~~	87,503	90,976	94,467	97,957	101,446

PS-04	~~1~~	~~2~~	~~3~~1	~~4~~2	~~5~~3	~~6~~4	~~7~~5
F	~~90,548~~	~~94,532~~	98,510	102,499	106,484	110,468	114,453

AC Pay Notes

1. The pay increment period for full-time employees at the AC levels 1 to 5 is fifty-two (52) weeks. The pay increment period for employees working more than half-time but less than full-time is one hundred four (104) weeks. The pay increment period for employees working more than one third time but less than half-time is one hundred fifty-six (156) weeks.

2.

a. The pay increment date for an employee, appointed on or after date of signing of this Agreement, to a position in the AC classification upon promotion, demotion or from outside the public service, shall be the anniversary date of such appointment. The anniversary date for an employee who was appointed to a position in the AC classification prior to the signing date of this Agreement remains unchanged.
b. The pay increment date for a part-time employee shall be the first working day following the completion of the weeks specified in this section.

Cumulative service for pay increment purposes in acting situations

3.

a. An indeterminate employee who is required to act at a higher occupational group and level shall receive an increment at the higher group and level after having reached fifty-two (52) weeks of cumulative service at the same occupational group and level at the CRA.
b. For the purpose of defining when an indeterminate employee will be entitled to go to the next salary increment of the acting position, "cumulative" means all periods of acting with the CRA at the same occupational group and level.

4. AC-1 Pay Scale: Subject to notes (a) to (e) below, AC-1 employees are paid at the appropriate rate in relation to the **actuarial designations obtained,** number of **requirements** ~~exams~~ passed and years of experience acquired.

(i) For employees appointed before the date of signing of this Agreement:

(a) The ~~exams~~ **requirements** referenced in Pay Note 4 are those ~~exams~~ **requirements** prescribed by the Society of Actuaries (SOA) and the Canadian Institute of Actuaries (CIA). The ~~exams~~ **requirements** do not have to be completed in sequential order; however, each element within the ~~exam~~ **requirement** must be completed in order to be credited with **a** ~~an~~ ~~exam~~ **requirement**. The ~~exams~~ **requirements** are listed in ~~the~~ tables **1, 2 and 3** ~~on the next page~~.

(b) Progression through the AC-1 pay ~~scales~~ **scale** will continue unhindered (see note 2) until the employee has reached the 5th increment. Advancement beyond the 5th increment is dependent on the employee having ~~obtained~~ **successfully completed** three (3) ~~exams~~ **requirements.** Once an employee has attained the 5th increment and has **successfully** completed the requisite number of ~~exams~~ **requirements**, progression through the AC-1 pay ~~sales~~ **scale** will continue unhindered (see note 2) until the employee has reached the 10th increment.

(c) Advancement beyond the 10th increment is dependent on the employee having ~~obtained~~ **successfully completed** seven (7) ~~exams~~ **requirements**, or becoming an Associate of the Society of Actuaries.

(d) If the employee ~~obtains~~ **successfully completes** three (3) ~~exams~~ **requirements** without having reached the 5th increment, the employee will then advance to the 5th increment and will be awarded one additional increment for each ~~exam~~ **requirement** over t**hree (3). Increments will be awarded retroactively to the date** ~~of the exam~~ **that credit was granted for the last element of the requirement.** At the discretion of the Employer, a newly hired AC-1 could be awarded additional increments for years of experience acquired.

(e) If the employee ~~obtains~~ **successfully completes** seven (7) ~~exams~~ **requirements** without having reached the 10th increment, the employee will advance to the 10th increment ~~and will be awarded one (1) additional increment for each exam over seven (7)~~**. One (1) additional increment will be awarded on the successful completion of each of the following:**

i. **One (1) requirement from either Table 2 or Table 3,**

ii. **Two (2) requirements from either Table 2 or Table 3, and**

iii. **Three (3) requirements from either Table 2 or Table 3.**

~~Additional~~ Increments will be awarded retroactively to the date ~~of the exam~~ **that credit is granted for the last element of the requirement.** At the discretion of the Employer, a newly hired AC-1 could be awarded additional increments for years of experience acquired.

Table 1 – SOA and CIA ~~Exams~~ **Associateship Requirements – Employees appointed before the date of signing of this Agreement**

Number	**~~Exam~~ Requirement**
1	● Exam P: Probability
2	● Exam FM: Financial Mathematics and ● VEE ECON: Validation by Educational Experience of Economics and

	• VEE ACCFIN: Validation by Educational Experience of Accounting and Finance
3	• ~~Exam LTAM: Long-Term Actuarial Mathematics~~ • **Exam FAM: Fundamentals of Actuarial Mathematics and** • **PAF MOD: Pre-Actuarial Foundations Module**
4	• ~~Exam IFM: Investment and Financial Markets~~ • **Exam SRM: Statistics for Risk Modeling and** • **VEE MATSTAT: Validation by Educational Experience of Mathematical Statistics**
5	• ~~Exam STAM: Short-Term Actuarial Mathematics and~~ • ~~Exam SRM: Statistics for Risk Modeling and~~ • ~~VEE MATSTAT: Validation by Educational Experience of Mathematical Statistics~~ • **Exam ALTAM: Advanced Long-Term Actuarial Mathematics or** • **Exam ASTAM: Advanced Short-Term Actuarial Mathematics**
6	• FAP MOD~~1 to MOD 5~~**:** Fundamentals of Actuarial Practice ~~– Models 1 to 5~~ and • ~~FAP Exam 1: Fundamentals of Actuarial Practice - Interim Assessment~~ • **FAP Exam: Fundamentals of Actuarial Practice - Final Assessment and** • **ASF MOD: Actuarial Science Foundations Module**
7	• ~~FAP MOD 6 to MOD 8: Fundamentals of Actuarial Practice - Modules 6 to 8 and~~ • ~~FAP Exam 2: Fundamentals of Actuarial Practice – Final Assessment and~~ • **Exam ATPA: Advanced Topics in Predictive Analytics and** • Exam PA: Predictive Analytics and • APC: Associateship Professionalism Course
~~8~~	• ~~FSA Modules: 3 Fellowship Modules and~~ • ~~FSA MO-D DMAC: Module Decision Making & Communication and~~ • ~~Exam RPIRM: Retirement Plan Investment and Risk Management~~
~~9~~	• ~~Exam FR: Funding and Regulation~~
~~10~~	• ~~Exam DA: Design and Accounting~~

Table 2 – SOA Fellowship Requirements - Employees appointed before the date of signing of this Agreement

Number	Requirement
1	• **FSA Modules: 3 Fellowship Modules** • **Exam RPIRM: Retirement Plan Investment and Risk Management**
2	• **Exam FR: Funding and Regulation**
3	• **Exam DA: Design and Accounting**

Table 3 – CIA Fellowship Requirements - Employees appointed before the date of signing of this Agreement

Number	Requirement
1	• FCIA Exam 1
2	• FCIA Exam 2 • FCIA Module 1
3	• FCIA Exam 3 • FCIA Module 2

(ii) For employees appointed on or after the date of signing of this Agreement:

(a) The requirements referenced in Pay Note 4 are those requirements prescribed by the Society of Actuaries (SOA) and the Canadian Institute of Actuaries (CIA). The requirements do not have to be successfully completed in sequential order; however, each element within the requirement must be successfully completed in order to receive credit for a requirement. The requirements are listed in tables 4 and 5.

(b) Progression through the AC-1 pay scale will continue unhindered (see note 2) until the employee has reached the 5th increment. Advancement beyond the 5th increment is dependent on the employee successfully completing or receiving credit for three (3) SOA exams or successfully completing an actuarial science degree from a CIA accredited university and any mandatory university courses established by the CIA. Once an employee has attained the 5th increment and has satisfied the prerequisites, progression through the AC-1 pay scale will continue unhindered (see note 2) until the employee has reached the 7th increment.

(c) Advancement beyond the 7th increment is dependent on the employee becoming an Associate of the Society of Actuaries (SAO) or an Associate of the Canadian Institute of Actuaries (CIA). Once an employee has attained the 7th increment and has satisfied the prerequisites, progression through the AC-1 pay scales will continue unhindered (see note 2) until the employee has reached the 10th increment.

(d) Advancement beyond the 10th increment is dependent on the employee having obtained one (1) requirement from either Table 4 or Table 5 and becoming either an Associate of the Society of Actuaries or an Associate of the Canadian Institute of Actuaries.

(e) If the employee successfully completes or receives credit for three (3) SOA exams or successfully completes an actuarial science degree from a CIA accredited university and any mandatory university courses established by the CIA without having reached the 5th increment, the employee will then advance to the 5th increment. For SOA exams, increments will be awarded retroactively to the day the SOA grants credit for the exam. In the case of a CIA accredited university degree, increments will be awarded retroactively to the day the degree is awarded. At the discretion of the

Employer, a newly hired AC-1 could be awarded additional increments for years of experience acquired.

(f) If the employee becomes an Associate of the Society of Actuaries (SOA) or an Associate of the Canadian Institute of Actuaries (CIA) without having reached the 7th increment, the employee will advance to the 7th increment. At the discretion of the Employer, a newly hired AC-1 could be awarded additional increments for years of experience acquired.

(g) If the employee successfully completes one (1) requirement from either Table 4 or Table 5 and becomes either an Associate of the Society of Actuaries (SOA) or an Associate of the Canadian Institute of Actuaries (CIA) without having reached the 10th increment, the employee will advance to the 10th increment. One (1) additional increment will be awarded on the successful completion of each of the following:

i. Two (2) requirements from either Table 4 or Table 5, and

ii. Three (3) requirements from either Table 4 or Table 5.

Increments will be awarded retroactively to the date that credit is granted for the last element of the requirement. At the discretion of the Employer, a newly hired AC-1 could be awarded additional increments for years of experience acquired.

Table 4 – SOA Fellowship Requirements - Employees appointed on or after the date of signing of this Agreement

Number	Requirement
1	● FSA Modules: 3 Fellowship Modules ● Exam RPIRM: Retirement Plan Investment and Risk Management
2	● Exam FR: Funding and Regulation
3	● Exam DA: Design and Accounting

Table 5 – CIA Fellowship Requirements - Employees appointed on or after the date of signing of this Agreement

Number	Requirement
1	● FCIA Exam 1
2	● FCIA Exam 2 ● FCIA Module 1
3	● FCIA Exam 3 ● FCIA Module 2

APPENDIX A
ANNUAL RATES OF PAY

NU-EMA: Nursing Group Sub-Group: Medical Adjudicator Rates of Pay

NU-EMA-1 *

(1)	(2)	(3)	(4)	(5)	(6)
80 121	82,124	84,178	86,280	88,437	90,647

NU-EMA-2 *

(1)	(2)	(3)	(4)	(5)	(6)
87,453	89,642	91,882	94,178	96,535	98,948

NU-EMA - Nursing Group Sub-Group: Medical Adjudicator Pay Notes

1. The pay increment period for full-time and part-time employees at the NU-EMA-1 and NU-EMA-2 is fifty-two (52) weeks.

2. The pay increment date for an employee, appointed on or after date of signing of this Agreement, to a position in the NU-EMA classification upon promotion, demotion or from outside the public service, shall be the anniversary date of such appointment. The anniversary date for an employee who was appointed to a position in the NU-EMA classification prior to the signing date of this Agreement remains unchanged.

Cumulative service for pay increment purposes in acting situations

3.

a. **An indeterminate employee who is required to act at a higher occupational group and level shall receive an increment at the higher group and level after having reached fifty-two (52) weeks of cumulative service at the same occupational group and level at the CRA.**

b. **For the purpose of defining when an indeterminate employee will be entitled to go to the next salary increment of the acting position, "cumulative" means all periods of acting with the CRA at the same occupational group and level.**

* Base salary. New economic increases will be applied upon signing of the collective agreement.

APPENDIX F

MEMORANDUM OF UNDERSTANDING WITH RESPECT TO A PERSONNEL PSYCHOLOGIST (PS) TERMINABLE ALLOWANCE

1. In an effort to provide incentives for the recruitment and retention of psychologists, the Employer will provide an allowance to personnel psychologists (PS) from the PS-03 to the PS-05 levels for the performance of PS duties for the life of this Agreement.

2.The parties agree that PS employees who perform the duties of positions identified above shall be eligible to receive a "terminable allowance" in the following amounts and subject to the following conditions:

a. Commencing on a date established in accordance with 2. (b) (i) of Appendix H - Memorandum of Understanding with Respect to Implementation of the Collective Agreement, PS employees who perform the duties of the positions identified above shall be eligible to receive an allowance to be paid biweekly.
b. The employee shall be paid the daily amount shown below for each calendar day for which the employee is paid pursuant to Appendix "A" of the PIPSC-AFS Group collective agreement. This daily amount is equivalent to the annual amount set out below for each position and level divided by two hundred and sixty decimal eight eight (260.88).

Terminable allowance		
Level	Annual Amount	Daily Amount
PS-03: up to one (1) year of service	**$2,200**	**$8.43**
PS-03**: after one (1) year of service**	~~$5,400~~ **$8,200**	~~$20.70~~**$31.44**
PS-04	~~$5,000~~ **$8,200**	~~$19.17~~**$31.44**
PS-05	~~$5,000~~ **$8,200**	~~$19.17~~**$31.44**

c. The terminable allowance specified above does not form part of an employee's salary.
d. The terminable allowance shall not be paid to or in respect of a person who ceased to be a member of the bargaining unit prior to the date of signing of this MOU.
e. Subject to (f) below, the amount of the terminable allowance payable is that amount specified in 2(b) for the level prescribed in the certificate of appointment of the employee's substantive position.
f. When a PS employee is required by the Employer to perform the duties of a higher classification level in accordance with clause 44.07 Acting Pay, the terminable allowance payable shall be proportionate to the time at each level.
3. A part-time PS employee shall be paid the daily amount shown above divided by seven decimal five (7.5), for each hour paid at their hourly rate of pay.
4. An employee shall not be entitled to the allowance for periods they are on leave without pay or under suspension.
5. The parties agree that disputes arising from the application of this MOU may be subject to consultation.

APPENDIX G

~~WORK FORCE~~

WORKFORCE ADJUSTMENT

Appendix to Institute – Audit, Financial, and Scientific Collective Agreement

General

Any reference to sending notice to the Institute shall include the President of the AFS group and the President of PIPSC.

Application

This Appendix to the Audit, Financial, and Scientific collective agreement applies to ~~the members of the AU, CO, AC, EN, CH, PS, SE, FI, ES, SI, LS, ED, MG, PC and CS occupational groups~~ **all indeterminate members of the bargaining unit** represented by the Professional Institute of the Public Service of Canada (Institute) for whom the Canada Revenue Agency (CRA) is the Employer. Unless explicitly specified, the provisions contained in Parts I to VI do not apply to alternative delivery initiatives.

Collective agreement

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

Notwithstanding the Job Security article of the collective agreement, in the event of conflict between the present ~~Work Force~~ **Workforce** Adjustment appendix and that article, the present ~~Work Force~~ **Workforce** Adjustment appendix will take precedence.

Objectives

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

To this end, every indeterminate employee whose services will no longer be required because of a ~~work force~~ **workforce** adjustment situation and for whom the Commissioner knows or can predict employment availability will receive a guarantee of a reasonable job offer within the CRA. Those employees for whom the Commissioner cannot provide the guarantee will have access to transitional employment arrangements **(as per Part VI and VII)**.

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

Definitions

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

Affected employee (employé/employée touché(e)) – ~~is a~~ **A**n indeterminate employee who has been informed in writing that their services may no longer be required because of a ~~work force~~ **workforce** adjustment situation.

Alternation (échange de postes) – ~~occurs w~~**W**hen an opting employee ~~(not a surplus employee)~~ **or a surplus employee having chosen option 6.4.1(a)** who wishes to remain in the CRA exchanges positions with a non-affected employee (the alternate) willing to leave the CRA with a Transition Support Measure or with an education allowance.

Alternative delivery initiative (diversification des modes de prestation des services) – ~~is t~~ **T**he transfer of any work, undertaking or business to any employer that is outside the CRA.

Commissioner (commissaire) – ~~h~~ **H**as the same meaning as in the definition of section 2 of the Canada Revenue Agency Act (CRA Act), and also means their official designate as per section 37(1) and (2) of the ~~CRAAct~~ **CRA** Act.

Education allowance (indemnité d'étude) – ~~is o~~ **O**ne of the options provided to an indeterminate employee affected by ~~normal work force~~ **workforce** adjustment for whom the Commissioner cannot guarantee a reasonable job offer. The education allowance is a cash payment, equivalent to the Transitional Support Measure (see Annex B), plus a reimbursement of tuition from a recognized learning institution, books and relevant equipment costs, up to a maximum of ~~fifteen~~**seventeen** thousand dollars ($~~15,000~~**17,000**).

Guarantee of a reasonable job offer (garantie d'une offre d'emploi raisonnable) – is a guarantee of an offer of indeterminate employment within the CRA provided by the Commissioner to an indeterminate employee who is affected by ~~work force~~ **workforce** adjustment. The Commissioner will be expected to provide a guarantee of a reasonable job offer to those affected employees for whom the employee knows or can predict employment availability in the CRA. Surplus employees in receipt of this guarantee will not have access to the options available in Part VI of this Appendix.

Laid-off person (personne mise en disponibilité) – ~~is a~~ **A** person who has been laid-off pursuant to section 51(1)(g) of the Canada Revenue Agency Act and who still retains a preferred status for reappointment within the CRA as per the CRA Staffing Program.

Lay-off notice (avis de mise en disponibilité) – ~~is a w~~ **W**ritten notice of lay-off to be given to a surplus employee at least one month before the scheduled lay-off date. This period is included in the surplus period.

Lay-off preferred status (statut privilégié de mise en disponibilité) – ~~a~~ **A** person who has been laid off is entitled to a preferred status for appointment without recourse to a position in the CRA for which, in the opinion of the CRA, the employee is qualified. This preferred status is accorded for fifteen (15) months

following the lay-off date, or following the termination date, pursuant to subsection 51(1)(g) of the Canada Revenue Agency Act.

Opting employee (employé optant) – ~~is a~~ **A**n indeterminate employee whose services will no longer be required because of a ~~work force~~ **workforce** adjustment situation and who has not received a guarantee of a reasonable job offer from the Commissioner and who has one hundred and twenty (120) days to consider **and select one of** the options ~~of~~ **in** Part 6.4 of this Appendix.

Pay (rémunération) – ~~has t~~ **T**he same meaning as "rate of pay" in this Agreement.

Preferred status administration system (système d'administration du statut privilégié) – ~~is a~~ **A** system under the CRA staffing program to facilitate appointments of individuals entitled to preferred status for appointment within the CRA.

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

Reasonable job offer (offre d'emploi raisonnable) – ~~is an~~ **A**n offer of indeterminate employment within the CRA, **without staffing recourse, to another position within the CRA,** normally at an equivalent level but could include lower levels. Surplus employees must be both trainable and mobile. Where practicable, a reasonable job offer shall be within the employee's headquarters as defined in the CRA **Directive on** Travel ~~Policy~~. In Alternative Delivery situations, a reasonable offer is one that meets the criteria set out in Type 1 and Type 2 of Part VII of this Appendix. A reasonable job offer is also an offer from **the** ~~a Financial Administration Act (~~FAA~~)~~**,** Schedule I, IV and V employer, providing that:

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

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

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

Relocation of **a** work unit (réinstallation d'une unité de travail) – ~~is t~~ **T**he authorized move of a work unit of any size to a place of duty beyond what, according to local custom, is normal commuting distance from the former work location and from the employee's current residence.

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

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

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

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

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

~~Twelve **(12)** month~~ **A** surplus preferred status period in which to secure a reasonable job offer (**Période de** statut privilégié d'employé/employée excédentaire ~~d'une durée de douze **(12)** mois~~ pour trouver une offre d'emploi raisonnable) ~~-~~ ~~is o~~ **O**ne of the options provided to an opting employee **who selected option 6.4.1(a) and** for whom the Commissioner cannot guarantee a reasonable job offer.

~~Work force~~ **Workforce** adjustment (réaménagement des effectifs) – ~~is a~~ **A** situation that occurs when the Commissioner decides that the services of one or more indeterminate employees will no longer be required beyond a specified date because of a lack of work, the discontinuance of a function, a relocation in which the employee does not wish to relocate or an alternative delivery initiative.

Monitoring

The application of the ~~Work Force~~ **Workforce** Adjustment appendix will be monitored by the CRA.

References

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

Canada Revenue Agency Act

~~Canada Labour Code, Part 1~~

CRA **Directive on** Relocation ~~Policy~~

CRA Staffing Program

CRA **Directive on** Travel ~~Policy~~

Financial Administration Act

~~Pay Rate Selection (Treasury Board Manual, Pay administration volume, chapter 3)~~ **CRA Directive on Terms and Conditions of Employment**

Federal Public Sector Labour Relations Act, sections 79.1 and 81

Public Service Superannuation Act, section 40.1

Enquiries

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

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

Part I – Roles and Responsibilities

1.1 CRA

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

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

1.1.3 The CRA shall:

(a) establish ~~work force adjustment~~ **WFA** committees, where appropriate, to advise and consult on the ~~work force adjustment~~ **WFA** situations; and

(b) notify the Institute of the responsible officers who will administer this Appendix.

1.1.4 The CRA shall establish systems to facilitate appointment or retraining of the CRA's affected employees, surplus employees, and laid-off persons.

1.1.5 When the Commissioner determines that the services of an employee are no longer required beyond a specified date due to lack of work or discontinuance of a function, the Commissioner shall advise the employee, in writing, that their services will no longer be required.

Such a communication shall also indicate if the employee:

- is being provided a guarantee of a reasonable job offer from the Commissioner and that the employee will be in surplus status from that date on,

or

- is an opting employee and has access to the options of section 6.4 of this Appendix because the employee is not in receipt of a guarantee of a reasonable job offer from the Commissioner.

Where applicable, the communication should also provide the information relative to the employee's possible lay-off date.

1.1.6 The Commissioner will be expected to provide a guarantee of a reasonable job offer for those employees subject to ~~work force adjustment~~ **WFA** for whom they know or can predict employment availability in the CRA.

1.1.7 Where the Commissioner cannot provide a guarantee of a reasonable job offer, the Commissioner will provide one hundred and twenty (120) days to consider the three (3) options outlined in Part VI of

this Appendix to all opting employees before a decision is required of them. If the employee fails to select an option, the employee will be deemed to have selected option **6.4.1**(a), ~~twelve (12) month~~ **a** surplus preferred status period in which to secure a reasonable job offer.

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

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

1.1.10 Where an employee is not considered suitable for appointment, the CRA shall advise in writing the employee and the Institute indicating the reasons for the decision.

1.1.11 The CRA shall provide that employee with a copy of this Appendix simultaneously with the official notification to an employee to whom this Appendix applies that the employee has become subject to ~~work force~~ **workforce** adjustment.

1.1.12 The Commissioner shall apply this Appendix so as to keep actual involuntary lay-offs to a minimum, and lay-offs shall normally only occur where an individual has refused a reasonable job offer, or is not mobile, or cannot be retrained within two (2) years, or is laid-off at their own request.

1.1.13 The CRA is responsible to counsel and advise its affected employees on their opportunities of finding continuing employment in the CRA.

1.1.14 Appointment of surplus employees to alternative positions, whether with or without retraining, shall normally be at a level equivalent to that previously held by the employee, but this does not preclude appointment to a lower level. The CRA shall avoid appointment to a lower level except where all other avenues have been exhausted.

1.1.15 The CRA shall appoint as many of their surplus employees or laid-off persons as possible, or identify alternative positions (both actual and anticipated) for which individuals can be retrained.

1.1.16 The CRA shall relocate surplus employees and laid-off individuals, if necessary.

1.1.17 Relocation of surplus employees and laid-off individuals shall be undertaken when the individuals indicate that they are willing to relocate and relocation will enable their appointment, providing that there are no available local affected employees, surplus employees, and laid-off persons qualified and interested or who could qualify with retraining.

1.1.18 The cost of travelling to interviews for possible appointments and of relocation to the new location shall be borne by the CRA. Such cost shall be consistent with the CRA Travel and Relocation ~~policies~~ **directives**.

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

1.1.20 For the purpose of the **Directive on** Travel ~~policy~~, laid-off persons travelling to interviews for possible reappointment to the CRA are deemed to be "other persons travelling on government business."

1.1.21 For the preferred status period, the CRA shall pay the salary costs, and other authorized costs such as tuition, travel, relocation, and retraining for surplus employees and laid-off persons, as provided in the collective agreement and CRA policies; all authorized costs of lay-off; and salary protection upon lower level appointment.

1.1.22 The CRA shall protect the indeterminate status and the surplus preferred status of a surplus indeterminate employee appointed to a term position under this Appendix.

1.1.23 The CRA shall review the use of private temporary agency personnel, consultants, contractors, their use of contracted out services, employees appointed for a specified period (terms) and all other non-indeterminate employees. Where practicable, the CRA shall not engage or re-engage such temporary agency personnel, consultants, contractors, contracted out services, nor renew the employment of such employees referred to above where such action would facilitate the appointment of surplus employees or laid-off persons.

1.1.24 Nothing in the foregoing shall restrict the Employer's right to engage or appoint persons to meet short-term, non-recurring requirements. Surplus employees and laid-off persons shall be given preferred status even for these short-term work opportunities.

1.1.25 The CRA may lay off an employee at a date earlier than originally scheduled when the surplus employee requests to do so in writing.

1.1.26 The CRA shall provide surplus employees with a lay-off notice at least one (1) month before the proposed lay-off date, if appointment efforts have been unsuccessful. Such notice shall be sent to the Institute.

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

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

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

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

(b) the ~~Work Force~~ **Workforce** Adjustment ~~a~~**Appendix**;

(c) the Preferred Status Administration System and how it works from the employee's perspective (referrals, interviews or "boards," feedback to the employee, how the employee can obtain job information and prepare for an interview, etc.);

(d) preparation of a curriculum vitae or resume;

(e) the employee's rights and obligations;

(f) the employee's current situation (e.g. pay, benefits such as severance pay and superannuation, classification, language rights, years of service);

(g) alternatives that might be available to the employee (the alternation process, appointment, relocation, retraining, lower-level employment, term employment, retirement including possibility of waiver of penalty if entitled to an annual allowance, Transition Support Measure, education allowance, pay in lieu of unfulfilled surplus period, resignation, accelerated lay-off);

(h) the likelihood that the employee will be successfully appointed;

(i) the meaning of a guarantee of reasonable job offer, a ~~twelve-month~~ **(12)** surplus preferred status period in which to secure a reasonable job offer, a Transition Support Measure, an education allowance;

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

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

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

(m) preparation for interviews;

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

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

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

(q) advising employees of the right to be represented by the Institute in the application of this Appendix**; and**~~.~~

(r) the Employee Assistance Program (EAP).

1.1.30 The CRA shall ensure that, when it is required to facilitate appointment, a retraining plan is prepared and agreed to in writing by the CRA and the employee.

1.1.31 Severance pay and other benefits flowing from other clauses in the collective agreement are separate from, and in addition to, those in this Appendix.

1.1.32 Any surplus employee who resigns under this Appendix shall be deemed, for the purposes of severance pay and retroactive remuneration, to be involuntarily laid off on the day as of which the Commissioner accepts in writing the employee's resignation.

1.1.33 The CRA shall establish and modify staffing procedures to ensure the most effective and efficient means of maximizing the appointment of surplus employees and the appointment of laid-off persons.

1.1.34 The CRA shall actively market surplus employees and laid-off persons within the CRA unless the individuals have advised the CRA in writing that they are not available for appointment.

1.1.35 The CRA shall determine, to the extent possible, the occupations within the CRA where there are skill shortages for which surplus employees or laid-off persons could be retrained.

1.1.36 The CRA shall provide information to the Institute on the numbers and status of their members who are in the ~~P~~**p**referred ~~S~~**s**tatus ~~A~~**a**dministration ~~Program~~ **process**.

1.1.37 The CRA shall, wherever possible, ensure that Preferred Status for Reinstatement is given to all employees who are subject to salary protection.

1.2 Employees

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

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

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

(b) seeking information about their entitlements and obligations;

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

(d) ensuring that they can be easily contacted by the CRA and attending appointments related to placement opportunities;

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

1.2.3 Opting employees are responsible for:

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

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

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

Part II – Official Notification

2.1 CRA

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

Part III – Relocation of a Work Unit

3.1 General

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

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

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

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

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

Part IV – Retraining

4.1 General

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

(a) existing vacancies, or

(b) anticipated vacancies identified by management.

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

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

4.2 Surplus employees

4.2.1 A surplus employee is eligible for retraining providing:

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

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

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

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

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

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

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

4.2.7 In addition to all other rights and benefits granted pursuant to this section, ~~a~~**n surplus** employee who is guaranteed a reasonable job offer, is also guaranteed, subject to the employee's willingness to relocate, training to prepare the surplus employee for appointment to a position pursuant to section 4.1.1, such training to continue for one (1) year or until the date of appointment to another position, whichever comes first. Appointment to this position is subject to successful completion of the training.

4.3 Laid-off persons

4.3.1 A laid-off person shall be eligible for retraining providing:

(a) retraining is needed to facilitate the appointment of the individual to a specific vacant position;

(b) the individual meets the minimum **staffing** requirements set out in the CRA's Staffing Program for appointment to the group concerned;

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

(d) the CRA ~~cannot~~ **is unable to** justify**, in writing,** ~~a~~ **its** decision not to retrain the person.

4.3.2 When an individual is offered an appointment conditional on successful completion of retraining, a retraining plan shall be included in the letter of offer. If the individual accepts the conditional offer, the employee will be appointed on an indeterminate basis to the full level of the position after having successfully completed training and being assessed as qualified for the position. When an individual accepts an appointment to a position with a lower maximum rate of pay than the position from which the employee was laid-off, the employee will be salary protected in accordance with part V.

Part V – Salary Protection

5.1 Lower-level position

5.1.1 Surplus employees and laid-off persons appointed to a lower-level position under this Appendix shall have their salary and pay equity equalization payments, if any, protected in accordance with the salary protection provisions of this Agreement, or, in the absence of such provisions, the appropriate provisions of the CRA's Directive on Terms and Conditions of Employment.

5.1.2 Employees whose salary is protected pursuant to section 5.1.1 will continue to benefit from salary protection until such time as they are appointed to a position with a maximum rate of pay that is equal to or higher than the maximum rate of pay of the position from which they were declared surplus or laid-off.

Part VI – Options for Employees

6.1 General

6.1.1 The Commissioner will be expected to provide a guarantee of a reasonable job offer for those affected employees for whom the Commissioner knows or can predict employment availability. Employees in receipt of this guarantee would not have access to the choice of options below.

6.1.2 Employees who are not in receipt of a guarantee of a reasonable job offer from the Commissioner have one hundred and twenty (120) days to consider the three (3) options **of section 6.4** below before a decision is required of them**.**~~, and the~~ ~~e~~**E**mployee**s** may also participate in the alternation process in accordance with section 6.3 of this Appendix within the one hundred and twenty (120) day window before a decision is required of them in 6.1.3.

6.1.3 The opting employee must choose, in writing, one of the three (3) options of section 6.4 of this Appendix within the one hundred and twenty (120) day window. The employee cannot change their option once they have made a written choice. The CRA shall send a copy of the employee's choice to the Institute.

6.1.4 If the employee fails to select an option **at the end of the one hundred and twenty (120) day window**, the employee will be deemed to have selected option **6.4.1**(a), ~~twelve **(12)** month~~ **a** surplus

preferred status period in which to secure a reasonable job offer ~~at the end of the one hundred and twenty (120) window~~.

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

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

6.2 Voluntary **Departure P**rogram

The Voluntary Departure Program supports employees in leaving the CRA when placed in affected status prior to entering a retention process or being provided access to options, and does not apply if the delegated authority can provide a guarantee of a reasonable job offer (GRJO) to affected employees in the work unit.

6.2.1 The CRA shall establish **an** internal voluntary departure program~~s~~ for all ~~work force adjustment~~ **WFA** situations in which the workforce will be reduced and that involves five (5) or more affected employees working at the same group and level within the same work unit and where the delegated authority cannot provide a guarantee of a reasonable job offer. Such **a** program~~s~~ shall:

(a) be the subject of meaningful consultations with the WFA committees;

(b) not be used to exceed reduction targets. Where reasonably possible, the CRA will identify the number of positions for reduction in advance of the voluntary **departure** program~~s~~ commencing;

(c) take place after affected letters have been delivered to employees;

(d) take place before the CRA engages in its retention process;

(e) provide for a minimum of 30 calendar days for employees to decide whether they wish to participate;

(f) allow employees to select options 6.4.1(b), (c)(i) or (c)(ii);

(g) provide that when the number of volunteers is larger than the required number of positions to be eliminated volunteers will be selected based on seniority (total years of service in the public service, whether continuous or discontinuous).

6.3 Alternation

6.3.1 An alternation occurs when an opting employee **or a surplus employee having chosen option 6.4.1(a)** who wishes to remain in the CRA exchanges positions with a non-affected employee (the alternate) willing to leave the CRA under the terms of Part VI of this Appendix.

6.3.2

a) Only opting and surplus employees who are surplus as a result of having chosen option **6.4.1**(a) may alternate into an indeterminate position that remains in the CRA.

b) If an alternation is proposed for a surplus employee, as opposed to an opting employee, the Transition Support Measure that is available to the alternate under 6.4.1(b) or 6.4.1(c)(i) shall be reduced by one week for each completed week between the beginning of the employee's surplus priority period and the date the alternation is proposed.

6.3.3 An indeterminate employee wishing to leave the CRA may express an interest in alternating with an opting employee **or a surplus employee who is surplus as a result of having chosen Option 6.4.1 (a).** Management will decide, however, whether a proposed alternation will result in retaining the skills required to meet the ongoing needs of the position and the CRA.

6.3.4 An alternation must permanently eliminate a function or a position.

6.3.5 The opting employee **or surplus employee having chosen option 6.4.1 (a)** moving into the unaffected position must meet the requirements of the position, including language requirements. The alternate moving into the opting position must meet the requirements of the position, except if the alternate will not be performing the duties of the position and the alternate will be struck off strength within five (5) days of the alternation.

6.3.6 An alternation should normally occur between employees at the same group and level. When the two **(2)** positions are not the same group and level, alternation can still occur when the positions can be considered equivalent. They are considered equivalent when the maximum rate of pay for the higher paid position is no more than six per cent (6 %) higher than the maximum rate of pay for the lower paid position.

6.3.7 An alternation must occur on a given date, i.e. two (2) employees directly exchange positions on the same day. There is no provision in alternation for a "domino" effect **(a series of exchanges between more than two positions)** or for "future considerations~~.~~", **(an exchange at a later date).**

For clarity, the alternation of positions shall take place on a given date after approval but may take place after the one hundred and twenty (120) day opting period, such as when the processing of the approved alternation is delayed due to administrative requirements.

6.4 Options

6.4.1 Only opting employees who are not in receipt of the guarantee of a reasonable job offer from the Commissioner will have access to the choice of options below:

(a) ~~Twelve (12) month~~ **A** surplus preferred status period in which to secure a reasonable job offer. **The length of the surplus preferred status period is based on the employee's years of service in the public service on the day the employee is informed in writing by the Commissioner that they are an opting employee:**

- **Employees with less than ten (10) years of service and eligible to a twelve (12) month surplus preferred status period.**

- **Employees with ten (10) to twenty (20) years of service are eligible to a fourteen (14) months surplus preferred status period.**
- **Employees with more than twenty (20) years of service are eligible to a sixteen (16) month surplus preferred status period.**

~~is time-limited.~~ Should a reasonable job offer not be made within ~~a~~ **the surplus preferred status period,** ~~period of twelve months,~~ the employee will be laid off in accordance with the ~~Canada Revenue Agency~~**CRA** Act. Employees who choose or are deemed to have chosen this option are surplus employees.

i. At the request of the employee, this ~~twelve (12) month~~ surplus preferred status period shall be extended by the unused portion of the one hundred and twenty (120) day opting period referred to in 6.1.2 which remains once the employee has selected in writing option **6.4.1**(a).
ii. When a surplus employee who has chosen, or who is deemed to have chosen, option **6.4.1** (a) offers to resign before the end of the ~~twelve (12) month~~ surplus preferred status period, the Commissioner may authorize a lump-sum payment equal to the surplus employee's regular pay for the balance of the surplus period, up to a maximum of six (6) months. The amount of the lump-sum payment for the pay in lieu cannot exceed the maximum of that which the employee would have received had they chosen option **6.4.1**(b), the Transition Support Measure.
iii. The CRA will make every reasonable effort to market a surplus employee in the CRA within the employee's surplus period within their preferred area of mobility.

or

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

or

(c) Education allowance is a ~~Transitional Support Measure~~ **TSM** (see option **6.4.1**(b) above) plus an amount of not more than **seventeen** ~~fifteen~~ thousand dollars ($~~15,000~~**17,000**) for reimbursement of receipted expenses ~~of an opting employee~~ for tuition from a learning institution and costs of books and relevant equipment. Employees choosing option **6.4.1**(c) could either:

i. resign from the CRA but be considered to be laid-off for severance pay purposes on the date of their departure. The TSM shall be paid in one (1) or two (2) lump-sum amounts, at the employee's request, over a maximum two (2)-year period;

or

ii. delay their departure date and go on leave without pay for a maximum period of two (2) years, while attending the learning institution. The TSM shall be paid in one (1) or two (2) lump-sum amounts over a maximum two (2) year period. During this period, employees could continue to be public service benefit plan members and contribute both employer and employee share to the benefits plans and the Public Service Superannuation Plan. At the end of the two (2) year

leave without pay period, unless the employee has found alternate employment in the CRA, the employee will be laid off in accordance with the ~~Canada Revenue Agency~~ **CRA** Act.

6.4.2 Management will establish the departure date of opting employees who choose option **6.4.1**(b) or option **6.4.1**(c) above.

6.4.3 The TSM, pay in lieu of unfulfilled surplus period and the education allowance cannot be combined with any other payment under the ~~Work Force~~ **Workforce** Adjustment appendix.

6.4.4 In the cases of pay in lieu of unfulfilled surplus period, option 6.4.1(b) and option **6.4.1**(c)(i), the employee will not be granted preferred status for reappointment upon acceptance of their resignation.

6.4.5 Employees choosing option **6.4.1**(c)(ii) who have not provided the CRA with a proof of registration from a learning institution twelve (12) months after starting their leave without pay period will be deemed to have resigned from the CRA, and be considered to be laid-off for purposes of severance pay.

6.4.6 All opting employees will be entitled to up to one thousand **two hundred** dollars ($~~1,000~~**1,200**) counselling services in respect of their potential re-employment or retirement. Such counselling services may include financial and job placement counselling services.

6.4.7 A~~n opting employees~~ **person** who has received pay in lieu of unfulfilled surplus period, a TSM or an education allowance and is ~~re-~~appointed to the CRA shall reimburse the Receiver General for Canada by an amount corresponding to the period from the effective date of such **re-**appointment or hiring, to the end of the original period for which the TSM or education allowance was paid.

6.4.8 Notwithstanding section 6.4.7, a~~n opting employee~~ **person** who has received an education allowance will not be required to reimburse tuition expenses, costs of books and relevant equipment, for which the employee cannot get a refund.

6.4.9 The Commissioner shall ensure that pay in lieu of unfulfilled surplus period is only authorized where the employee's work can be discontinued on the resignation date and no additional costs will be incurred in having the work done in any other way during that period.

6.4.10 If a surplus employee who has chosen, or is deemed to have chosen, option **6.4.1** (a) refuses a reasonable job offer at any time during the ~~twelve (12) month~~ surplus preferred status period, the employee is ineligible for pay in lieu of unfulfilled surplus period.

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

6.5 Retention payment

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

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

6.5.3 An individual who has received a retention payment and, as applicable, is either reappointed to the CRA or is hired by the new employer within the six (6) months immediately following their resignation, shall reimburse the Receiver General for Canada by an amount corresponding to the period from the effective date of such re-appointment or hiring, to the end of the original period for which the lump sum was paid.

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

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

(b) retraining and relocation costs are prohibitive, or

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

6.5.5 Subject to 6.5.4, the Commissioner shall pay to each employee who is asked to remain until closure of the work unit and offers a resignation from the CRA to take effect on that closure date, a sum equivalent to six (6) months' pay payable upon the day on which the CRA operation ceases, provided the employee has not separated prematurely.

6.5.6 The provisions of 6.5.7 shall apply in relocation of work units where CRA work units:

(a) are being relocated, and

(b) when the Commissioner of the CRA decides that, in comparison to other options, it is preferable that certain employees be encouraged to stay in their jobs until the day of workplace relocation, and

(c) where the employee has opted not to relocate with the function.

6.5.7 Subject to 6.5.6, the Commissioner shall pay to each employee who is asked to remain until the relocation of the work unit and offers a resignation from the CRA to take effect on the relocation date, a sum equivalent to six (6) months' pay payable upon the day on which the CRA operation relocates, provided the employee has not separated prematurely.

6.5.8 The provisions of 6.5.9 shall apply in alternative delivery initiatives:

(a) where the CRA work units are affected by alternative delivery initiatives;

(b) when the Commissioner of the CRA decides that, compared to other options, it is preferable that certain employees be encouraged to stay in their jobs until the day of the transfer to the new employer; and

(c) where the employee has not received a job offer from the new employer or has received an offer and did not accept it.

6.5.9 Subject to 6.5.8, the Commissioner shall pay to each employee who is asked to remain until the transfer date and who offers a resignation from the CRA to take effect on the transfer date, a sum equivalent to six (6) months' pay payable upon the transfer date, provided the employee has not separated prematurely.

Part VII – Special Provisions Regarding Alternative Delivery Initiatives

Preamble

The administration of the provisions of this part will be guided by the following principles:

(a) fair and reasonable treatment of employees;

(b) value for money and affordability; and

(c) maximization of employment opportunities for employees.

The parties recognize:

- the union's need to represent employees during the transition process;
- the Employer's need for greater flexibility in organizing the CRA.

7.1 Definitions

For the purposes of this part, an alternative delivery initiative ~~(diversification des modes de prestation des services)~~ is the transfer of any work, undertaking or business of the CRA to any body that is outside the CRA.

For the purposes of this part, a reasonable job offer ~~(offre d'emploi raisonnable)~~ is an offer of employment received from a new employer in the case of a Type 1 or Type 2 transitional employment arrangement, as determined in accordance with section 7.2.2.

For the purposes of this part, a termination of employment ~~(licenciement de l'employé)~~ is the termination of employment referred to in paragraph 51(1)(g) of the ~~Canada Revenue Agency~~ **CRA** Act.

7.2 General

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

The notice to the Institute will include: 1) the program being considered for ASD, 2) the reason for the ASD and 3) the type of approach anticipated for the initiative (e.g. transfer to province, commercialization).

A joint ~~Work Force Adjustment (~~WFA~~)~~/~~Alternative Service Delivery (~~ASD~~)~~ committee will be created for ASD initiatives and will have equal representation from the CRA and the union. By mutual agreement the committee may include other participants. The joint WFA/ASD committee will define the rules of conduct of the committee.

In cases of ASD initiatives, the parties will establish a joint WFA/ASD committee to conduct meaningful consultation on the human resources issues related to the ASD initiative in order to provide information to the employee which will assist the employee in deciding on whether or not to accept the job offer.

1. Commercialization

In cases of commercialization where tendering will be part of the process, the members of the joint WFA/ASD committee shall make every reasonable effort to come to an agreement on the criteria related to human resources issues (e.g. terms and conditions of employment, pension and health care benefits, the take-up number of employees) to be used in the request for proposal (RFP) process. The committee will respect the contracting rules of the federal government.

2. Creation of a new Agency

In cases of the creation of new agencies, the members of the joint WFA/ASD committee shall make every reasonable effort to agree on common recommendations related to human resources issues (e.g. terms and conditions of employment, pension, and health care benefits) that should be available at the date of transfer.

3. Transfer to existing Employers

In all other ASD initiatives where an employer/employee relationship already exists the parties will hold meaningful consultations to clarify the terms and conditions that will apply upon transfer.

In the cases of commercialization and creation of new agencies consultation opportunities will be given to the union; however, in the event that agreements are not possible, the CRA may still proceed with the transfer.

7.2.1 The provisions of this Part apply only in the case of alternative delivery initiatives and are in exception to other provisions of this Appendix. Employees who are affected by alternative delivery initiatives and who receive job offers from the new employer shall be treated in accordance with the provisions of this Part and, only where specifically indicated will other provisions of this Appendix apply to them.

7.2.2 There are three (3) types of transitional employment arrangements resulting from alternative delivery initiatives:

(a) Type 1 (Full Continuity)

Type 1 arrangements meet all of the following criteria:

i. legislated successor rights apply. Specific conditions for successor rights applications will be determined by the labour legislation governing the new employer;
ii. recognition of continuous employment in the public service, as defined in the Directive on Terms and Conditions of Employment, for purposes of determining the employee's entitlements under the collective agreement continued due to the application of successor rights;
iii. pension arrangements according to the Statement of Pension Principles set out in Annex A, or, in cases where the test of reasonableness set out in that statement is not met, payment of a lump-sum to employees pursuant to section 7.7.3;
iv. transitional employment guarantee: a two (2) year minimum employment guarantee with the new employer;
v. coverage in each of the following core benefits: health benefits, Long-Term Disability (LTD) Insurance and dental plan;
vi. short-term disability bridging: recognition of the employee's earned but unused sick leave credits up to maximum of the new employer's LTD waiting period.

(b) Type 2 (Substantial Continuity)

Type 2 arrangements meet all of the following criteria:

i. the average new hourly salary offered by the new employer (= rate of pay + equal pay adjustments + supervisory differential) for the group moving is eighty five per cent (85%) or greater of the group's current CRA hourly remuneration (= pay + equal pay adjustments + supervisory differential), when the hours of work are the same;
ii. the average annual salary of the new employer (= rate of pay + equal pay adjustments + supervisory differential) for the group moving is eighty five per cent (85%) or greater of CRA annual remuneration (= pay + equal pay adjustments + supervisory differential), when the hours of work are different;
iii. pension arrangements according to the Statement of Pension Principles as set out in Annex A, or in cases where the test of reasonableness set out in that statement is not met, payment of a lump-sum to employees pursuant to section 7.7.3;
iv. transitional employment guarantee: employment tenure equivalent to that of the permanent work force in receiving organizations or a two (2) year minimum employment guarantee;
v. coverage in each area of the following core benefits: health benefits, Long-Term Disability (LTD) Insurance (LTD) and dental plan;
vi. short-term disability arrangement.

(c) Type 3 (Lesser Continuity)

A Type 3 arrangement is any alternative delivery initiative that does not meet the criteria applying in Type 1 and 2 transitional employment arrangements.

7.2.3 For Type 1 and Type 2 transitional employment arrangements, the offer of employment from the new employer will be deemed to constitute a reasonable job offer for purposes of this Part.

7.2.4 For Type 3 transitional employment arrangements, an offer of employment from the new employer will not be deemed to constitute a reasonable job offer for purposes of this part.

7.3 Responsibilities

7.3.1 The Commissioner will be responsible for deciding, after considering the criteria set out above, which of the Type applies in the case of particular alternative delivery initiatives.

7.3.2 Employees directly affected by alternative delivery initiatives are responsible for seriously considering job offers made by new employers and advising the CRA of their decision within the allowed period.

7.4 Notice of alternative delivery initiatives

7.4.1 Where alternative delivery initiatives are being undertaken, the CRA shall provide written notice to all employees offered employment by the new employer, giving them the opportunity to choose whether they wish to accept the offer.

7.4.2 Following written notification, employees must indicate within a period of sixty (60) days their intention to accept the employment offer, except in the case of Type 3 arrangements, where the CRA may specify a period shorter than sixty (60) days, but not less than thirty (30) days.

7.5 Job offers from new employers

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

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

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

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

7.6 Application of other provisions of the appendix

7.6.1 For greater certainty, the provisions of Part II, Official Notification, and section 6.**5**4, Retention Payment, will apply in the case of an employee who refuses an offer of employment in the case of a Type 1 or 2 transitional employment arrangement. A payment under section 6.**5**4 may not be combined with a payment under the other section.

7.7 Lump-sum payments and salary top-up allowances

7.7.1 Employees who are subject to this Appendix (see Application) and who accept the offer of employment from the new employer in the case of Type 2 transitional employment arrangements will receive a sum equivalent to three (3) months' pay, payable upon the day on which the CRA work or function is transferred to the new employer. The CRA will also pay these employees an eighteen (18) month salary top-up allowance equivalent to the difference between the remuneration applicable to their CRA position and the salary applicable to their position with the new employer. This allowance will be paid as a lump sum, payable on the day on which the CRA work or function is transferred to the new employer.

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

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

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

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

7.8 Reimbursement

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

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

7.9 Vacation leave credits and severance pay

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

7.9.2 Notwithstanding the provisions of the employee's collective agreement concerning severance pay, an employee who accepts a reasonable job offer pursuant to this Part will not be paid severance pay where successor rights apply and/or, in the case of a Type 2 transitional employment arrangement, when the new employer recognizes the employee's years of continuous employment in the CRA for severance pay purposes and provides severance pay entitlements similar to the employee's severance pay entitlements at the time of the transfer. However, an employee who has a severance termination benefit entitlement under the terms of paragraphs 19.06(b) or (c) of Appendix "J" shall be paid this entitlement at the time of transfer.

7.9.3 Where:

(a) the conditions set out in 7.9.2 are not met,

(b) the severance provisions of the collective agreement are extracted from the collective agreement prior to the date of transfer to another non-federal public sector employer,

(c) the employment of an employee is terminated pursuant to the terms of section 7.5.1, or

(d) the employment of an employee who accepts a job offer from the new employer in a Type 3 transitional employment arrangement is terminated on the transfer of the function to the new employer.

The employee shall be deemed, for purposes of severance pay, to be involuntarily laid off on the day on which employment in the CRA terminates.

Annex A – Statement of Pension Principles

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

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

3. ~~Her~~**His** Majesty in right of Canada will seek portability arrangements between the Public Service Superannuation Plan and the pension plan of the new employer where a portability arrangement does not yet exist. Furthermore, ~~Her~~**His** Majesty in right of Canada will seek authority to permit employees

the option of counting their service with the new employer for vesting and benefit thresholds under the PSSA.

APPENDIX H
MEMORANDUM OF UNDERSTANDING WITH RESPECT TO IMPLEMENTATION OF THE COLLECTIVE AGREEMENT

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

a) All components of the agreement unrelated to pay administration will come into force on signature of this agreement unless otherwise expressly stipulated.

b) Changes to existing and new compensation elements such as premiums, allowances, insurance premiums and coverage and changes to overtime rates will become effective within one hundred and eighty (180) days after signature of agreement, on the date at which prospective elements of compensation increases will be implemented under 2.a).

c) Payment of premiums, allowances, insurance premiums and coverage and overtime rates in the collective agreement will continue to be paid as per the previous provisions until changes come into force as stipulated in 1.b).

2. The collective agreement will be implemented over the following time frames:

a) The prospective elements of compensation increases (such as prospective salary rate changes and other compensation elements such as premiums, allowances, changes to overtime rates) will be implemented within one hundred and eighty (180) days after signature of this agreement where there is no need for manual intervention.

b) Retroactive amounts payable to employees will be implemented within one hundred and eighty (180) days after signature of this agreement where there is no need for manual intervention.

c) Prospective compensation increases and retroactive amounts that require manual processing will be implemented within four hundred and sixty (460) days after signature of this agreement.

3. Employee recourse

a) Employees in the bargaining unit for whom this collective agreement is not fully implemented within one hundred and eighty (180) days after signature of this collective agreement will be entitled to a lump sum of two hundred dollars ($200) non-pensionable amount when the outstanding amount owed after one hundred and eighty-one (181) days is greater than five hundred dollars ($500). This amount will be included in their final retroactive payment.

b) Employees will be provided a detailed breakdown of the retroactive payments received and may request that the compensation services of their department or the Public Service Pay Centre verify the calculation of their retroactive payments, where they believe these amounts are incorrect. The Employer will consult with the Alliance regarding the format of the detailed breakdown.

c) In such a circumstance, for employees in organizations serviced by the Public Service Pay Centre, they must first complete a Phoenix feedback form indicating what period they believe is missing from their pay. For employees in organizations not serviced by the Public Service Pay Centre, employees shall contact the compensation services of their department.

APPENDIX M

MEMORANDUM OF UNDERSTANDING WITH RESPECT TO

CLASSIFICATION MATTERS

This memorandum is following the previous Appendix M and its resulting working group that examined the classification standards used to evaluate the work performed by employees in the occupational groups currently covered by the Audit, Financial and Scientific (AFS) bargaining unit.

The Employer will examine possibilities related to modernizing current classification standards for classifying jobs currently represented by the PIPSC-AFS Group. Considerations for this examination will include compatibility with present and future business needs, effects on Agency structures and relativity, economic impact, potential disruptions to employee recruitment, retention and mobility, technological changes, and legislative requirements.

This work will be separate and distinct from any work being done by the Pay Equity Committee and is intended to address the findings of the National Union Management Consultation Committee (NUMCC) Classification Working Group report dated October 2019 which includes ensuring classification standards for positions represented by the PIPSC-AFS Group comply with the Canadian Human Rights Act.

The Employer commits to providing updates to the Union regarding classification modernization through reports presented at future NUMCC meetings as work progresses, no later than six (6) months following the signing of this agreement.

APPENDIX N

Memorandum of Understanding with Respect to

FLEXIBLE WORKING ARRANGEMENTS

This memorandum is to give effect to the agreement reached between the Canada Revenue Agency and the Professional Institute of the Public Service of Canada in respect of employees in the Audit, Financial and Scientific bargaining unit.

Both parties are committed to and recognize the importance of work-life balance, as it not only benefits employees but also contributes to the quality of service to Canadians. In that spirit, flexible work arrangements are supported through the parties' collective agreement as well as other policies and practices.

To further support this endeavour, the Employer agrees to extend the Quebec Region's existing initiative regarding flexible working arrangements which includes both the Flexible Hours of Work Guidelines and the Flex System, which is the online application used to record the time of the users. The maximum amount of accumulated credit hours permissible shall be 7.5 hours.

To this effect, the parties agree to the following:

- **All PIPSC- AFS Group members (excluding field workers):**
  - **To extend the existing Quebec Region initiative to a staggered national implementation;**
  - **To meet within thirty (30) days of the ratification of the tentative agreement to begin meaningful consultation on the next steps that would lead to a staggered national implementation of flexible hours of work arrangements to be completed within fifteen (15) months of implementation of the collective agreement;**

- **Field Workers:**
  - **A separate six (6) months pilot will be conducted in the Quebec region for field workers.**
  - **The pilot will be launched within thirty (30) days following the ratification of the tentative agreement.**
  - **Following the pilot, the Employer will complete an assessment taking into consideration but not limited to, consultation with the Institute, employee feedback, impacts on IT infrastructure capacity/scalability, productivity, service delivery and service quality. The assessment will be completed within two (2) months following the end date of the pilot.**
  - **The Employer will share the results of the assessment with the Institute within fifteen (15) days of its completion.**

- **Should the Employer's assessment of the field worker pilot demonstrate that there were adverse impacts, the pilot will be reviewed to evaluate if adjustments can be made to eliminate the adverse impacts. The Employer will consult the Institute on its findings. If they cannot be eliminated, field workers will continue to be excluded from the flexible hours initiative.**
- **Should the pilot be considered to be successful, field workers will then have access to the Flex System as part of the overarching implementation plan.**

The flexible work arrangements noted above are subject to management approval, operational requirements and the Employer's Flexible Hours of Work Guidelines.

NEW - LETTER OF AGREEMENT BETWEEN THE CANADA REVENUE AGENCY AND THE PROFESSIONAL INSTITUTE OF THE PUBLIC SERVICE OF CANADA – AUDIT, FINANCIAL AND SCIENTIFIC GROUP (PIPSC-AFS) WITH RESPECT TO VIRTUAL WORK ARRANGEMENTS

The parties agree to sign a Letter of Agreement with Respect to Virtual Work Arrangements that will not form part of the collective agreement.

In keeping with the Employer's Directive on Virtual Work Arrangements, this letter of agreement confirms the parties' shared understanding on virtual work arrangements: work performed by an employee from an alternate location other than a CRA designated worksite. The parties acknowledge that:

1. Virtual work arrangements can be initiated by the employee, are voluntary and require the mutual agreement of the employee and the Commissioner of the CRA or the delegated authority in accordance with the Delegation of Human Resources (HR) Authorities.
2. Virtual work arrangements are subject to regular review (at least annually) and may be terminated by either party at any time with reasonable notice in writing.
3. Virtual work arrangements are not a right or an entitlement of the employee unless agreed upon in connection with the duty to accommodate.
4. Rights, obligations and responsibilities of the parties will be agreed upon in advance of any virtual work arrangements coming into effect. Any arrangement may be modified with the mutual agreement of the employee and the Employer representative.
5. Employee requests for virtual work agreements will be considered on a case-by-case basis and in consideration of operational requirements and other relevant factors. If a request is denied, the employee will be provided with reasons in writing for the denial.

<u>CRA Panel on Virtual Work Agreements</u>

The Letter of Agreement provides for the creation of a panel to address the employee's dissatisfaction with a decision resulting from the application of the Employer's Directive on Virtual Work Arrangements and the CRA's Rollout of on-site presence, which may be amended from time to time.

The parties recognize:

- That this letter of agreement does not negate any grievance rights as outlined in the Federal Public Sector Labour Relations Act and relevant regulations.
- The importance of a consistent application of the Employer's Directive on Virtual Work Arrangements which accounts for the CRA's realities and operations.
- The creation of such a panel to address matters related to virtual work arrangements supports informal discussions and satisfactory resolution of such matters.

Based on the above recognition, the parties agree that:

The CRA and the PIPSC-AFS Group will develop terms of reference for the creation of a panel by December 31, 2023, to address dissatisfaction with a decision resulting from the application of the Employer's Directive on Virtual Work Arrangements and the CRA's Rollout of on-site presence.

These terms of reference will incorporate the following principles:

- The creation of a panel with equal representation from the CRA and the PIPSC-AFS Group that will review decisions resulting from the application of the Directive on Virtual Work Arrangements.
- When an employee files a grievance, if no settlement has been reached prior to the final step of the grievance procedure prescribed in the collective agreement, the employee may refer the grievance to the panel established for this purpose, at which point the grievance will be held in abeyance pending the completion of the review by the panel.
- The panel will review the submissions presented by the parties and submit a recommendation to the Commissioner of the CRA or the delegated authority in accordance with the Delegation of Human Resources (HR) Authorities for decision making as part of the final level in the grievance procedure. The panel will endeavour to make its recommendation as soon as practicable and, in any event, within thirty (30) working days of the review. The thirty (30) working day timeline may be extended by mutual agreement.
- This process will proceed on a trial basis for the duration of this letter of agreement.

Joint Consultation Forum on the Employer's Directive on Virtual Work

The Employer also commits to establishing a Joint Consultation Committee for the review of the Employer's Directive on Virtual Work Arrangements.

The Joint Consultation Committee will:

- Be co-chaired by the Employer and the PIPSC-AFS Group who will guide the work of the Joint Committee.
- Be comprised of an equal number of representatives of the CRA and the PIPSC-AFS.
- Subject to the co-chairs' pre-approval, subject-matter experts (SME) may be resourced by the Employer and invited to contribute to the discussions, as required.
- Will meet within ninety (90) days of the signing of the collective agreement and will endeavour to complete this consultation process within one (1) year from the initial Committee meeting.

Information

In addition to the above, the CRA, subject to the Access to Information Act and Privacy Act, will endeavour to share information and consult regularly with the PIPSC-AFS on opportunities and challenges related to virtual work arrangements including data collected related to the above CRA panel on telework, where available.

This letter of agreement expires on the date on which the collective agreement expires.

MEMORANDUM OF AGREEMENT IN RESPECT OF CLARIFICATION OF GEOGRAPHICAL LOCATION ACCORDING TO CLAUSE 28.01

-Outside of C/A

To address the PIPSC-AFS Group's concerns in terms of the information related to members' designated workplace and reporting location provided in the quarterly report to the union under clause 28.01, the Employer agrees to provide the union with the information below.

I. Designated workplace address of the employee (i.e. street address, city and province of that CRA office) as defined in the Workplace Management – Glossary of Definitions as indicated below.

II. Reporting location address of the employee (i.e. street address, city and province of that CRA office)

III. Reporting structure of employee.

The Employer will have the above information added to the quarterly reports provided to the PIPSC-AFS Group aiming to begin in April 2023.

Workplace Management – Glossary of Definitions

Designated workplace – The CRA establishment from which an employee ordinarily performs the duties of their position. For remote workers, it is the CRA business address where the employee would go to meet with their manager, attend team meetings or to complete reports.

Note: Employees who work remotely on a full-time basis may not have a CRA establishment from which they ordinarily perform the duties of their position. In this case, the designated workplace identified by the employer will be the location where:

- the employee needs to go for business reasons (meetings, IT technical support, documentation retrieval, etc.);
- the employee will return if the virtual work arrangement agreement is cancelled (where practical); and,
- the reference point for determining travel cost calculations in accordance with the Directive on Travel, reasonable job offers for work force adjustment exercises and source deductions.

Signed in Ottawa on the __8___ of __March___ 2023.

_____ _____

Marc Bellavance, CRA Vance Coulas, PIPSC-AFS