

UTE/CRA Bargaining – Négociations SEI/ARC

Summary of Tentative Agreement reached on August 12, 2016

Résumé du protocole d'entente signé le 12 août 2016

<p>Article 2 Definition of family – Inclusion of spouse's grand-parents</p>	<p>Article 2 Définition de la famille – ajout des grand-parents du conjoint</p>
<p>Article 12 Use of Employer Facilities- Addition of union access to electronic bulletin board</p>	<p>Article 12 Utilisation des locaux de l'employeur – ajout de l'accès du syndicat aux babillards électroniques</p>
<p>Article 19 No discrimination – addition of protection against discrimination for ethnic origin, enhanced access to information.</p>	<p>Article 19 Élimination de la discrimination – ajout de la protection contre la discrimination pour l'origine ethnique et accès à l'information.</p>
<p>Article 20 Harassment – Improved access to information for employees</p>	<p>Article 20 Harcèlement - Meilleur accès à l'information pour les employés.</p>
<p>Article 32 Travel – Access to leave based on number of nights away from home.</p>	<p>Article 32 Temps de déplacement – Accumulation de congé compensateur selon le nombre de nuitées absent de la résidence principale de l'employé-e</p>
<p>Article 34 Vacation Leave – Recognition of Canadian Forces service for vacation accrual</p>	<p>Article 34 Congé annuel – Reconnaissance des années de service dans les Forces canadiennes pour l'accumulation des congés annuels</p>
<p>Article 34 Vacation Leave – seniority for vacation scheduling</p>	<p>Article 34 Congé annuel – ancienneté s'appliquant à l'établissement du calendrier des congés annuels</p>
<p>Article 34 Vacation Leave - One-time vacation of one week for all employees in lieu of Marriage Leave</p> <p>Current marriage leave to remain in effect until signing of the next future collective agreement</p>	<p>Article 34 Congé annuel – Crédit d'une seule fois d'une semaine de congé annuel pour chaque employé-e en échange de l'abolition du congé de mariage</p> <p>Le congé de mariage actuel demeure en vigueur jusqu'à la signature de la prochaine convention collective.</p>
<p>Article 40 Enhanced employee flexibility for parental leave</p>	<p>Article 40 Congé parental, plus de flexibilité pour les membres.</p>
<p>Article 43 Family-Related Leave – 1) school closure for children aged 14 and under added to criteria for accessing leave. 2) 7.5 hours to attend school functions and appointment for legal or paralegal representative, financial or other professional representative</p>	<p>Article 43 Congé pour obligations familiales – 1) Ajout des fermetures d'école pour les enfants âgés de 14 ans au critère pour l'obtention du congé. 2) 7,5 heures rendez-vous avec un conseiller juridique ou parajuriste, conseiller financier ou autre type de représentant professionnel</p>
<p>Article 47 Bereavement Leave – Increase from 5 to 7 days</p>	<p>Article 47 Congé de deuil – Augmentation de 5 à 7 jours</p>

Article 63

Severance entitlements for retirement and resignation would cease to accumulate on October 31st 2016. Both retirement and resignation are considered “voluntary departures”.

Employees would have three options to cash-out accumulated voluntary departure severance calculated at the rate of one week of pay for each year of continuous employment up to a maximum of 30 years of continuous employment, with the cash out for partial years of service prorated.

Members have three options to cash out:

1. Immediately cash out their severance at their substantive position rate of pay as of October 31st 2016 (after all economics increases).
2. Retain the accumulated weeks of severance with a payout on termination or retirement, based on the rate of pay of the employee’s substantive position at the date of termination.
3. Cash out some of their severance (a “round” number of weeks) at their substantive position rate of pay, with the remainder to be paid upon termination or retirement based on the rate of pay of the employee’s substantive position at the date of termination.

Article 63

L’indemnité de départ en cas de retraite ou de démission cesserait de s’accumuler à compter du 31 Octobre 2016. Retraite et démission sont considérées comme des « départs volontaires ».

Les membres aurait trois options pour encaisser leur indemnité de départ pour départ volontaire, qui est calculée sur la base d’une semaine de rémunération par année d’emploi continu, jusqu’à concurrence de 30 années d’emploi continu. Les années partielles d’emploi continu sont calculées au prorata.

Voici les trois options offertes aux membres :

1. Encaisser immédiatement leur indemnité de départ au taux de rémunération du poste d’attache au 31 décembre 2016 (après toutes les augmentations économiques)
2. Encaisser leur indemnité au moment de leur départ (retraite ou démission) au taux de rémunération du poste d’attache de l’employé-e à la date de cessation d’emploi au sein de l’Administration publique centrale.
3. Encaisser une partie de leur indemnité (nombre de semaines complètes) au taux de rémunération du poste d’attache et le reste à la date de cessation d’emploi au taux de rémunération du poste d’attache de l’employé-e à la date de cessation d’emploi au sein de l’Administration publique centrale.

Protection of Severance for Involuntary Departure

The accumulation of severance entitlements would continue for cases of lay-off, death, termination on probation, and termination for reasons of incapacity or incompetence.

Maintien de l’indemnité de départ dans les autres situations (départ involontaire)

L’indemnité de départ continue de s’accumuler dans les cas de mise en disponibilité, de décès, de renvoi en cours de stage et de licenciement motivé pour incapacité ou incompetence.

<p>Enhanced severance pay in situations of lay off</p> <p>We achieved an amendment to the collective agreement that enhances the severance pay entitlement in situations of lay-off that improves with seniority.</p> <ul style="list-style-type: none"> • Employees with less than 10 years of continuous employment would still get 2 weeks of severance pay for the first year of continuous employment plus one week for each year of service thereafter. • Employees with more than 10 years of continuous employment would get 3 weeks of severance pay for the first year of continuous employment instead of the current 2 weeks plus one week for each year of continuous employment thereafter. • Employees with more than 20 years of continuous employment would get 4 weeks of severance pay for the first year of continuous employment instead of the current 2 weeks plus one week for each year of continuous employment thereafter. 	<p>Bonification de l'indemnité de départ en cas de mise en disponibilité</p> <p>L'indemnité de départ en cas de mise en disponibilité a été bonifiée : elle augmentera avec l'ancienneté.</p> <ul style="list-style-type: none"> • Les personnes comptant moins de 10 années d'emploi continu ont toujours droit à deux semaines de rémunération pour la première année d'emploi continu. À ces deux semaines s'ajoutera une semaine pour chaque année d'emploi continu subséquente. • Ceux qui ont plus de 10 années d'emploi continu toucheront trois semaines de rémunération pour la première année d'emploi continu au lieu de deux semaines. À ces trois semaines s'ajoutera une semaine pour chaque année d'emploi continu subséquente. • Les employés comptant plus de 20 années d'emploi continu toucheront quatre semaines de rémunération pour la première année d'emploi continu au lieu de deux semaines. À ces quatre semaines s'ajoutera une semaine pour chaque année d'emploi continu subséquente.
<p>Article 66 Duration – 4 years The Agreement shall expire on October 31,2016</p>	<p>Article 66 Durée – 4 ans La convention collective vient à expiration le 31 octobre 2016</p>
<p>Appendix “A”</p> <p>Base economic increases–</p> <p>November 1, 2012: 1.5% November 1, 2013: 1.5% November 1, 2014: 0.75% November 1, 2015: 0.75%</p> <p>In addition to the base economic increase, in consideration for the elimination of</p>	<p>Annexe “A”</p> <p>Augmentations économiques –</p> <p>1^{er} novembre 2012 – 1,5% 1^{er} novembre 2013 – 1.5% 1^{er} novembre 2014 – 0.75% 1^{er} novembre 2015 – 0.75%</p>

<p>severance pay accrual for the purposes of retirement and resignation:</p> <p>November 1, 2012: 0.25% November 1, 2013: 0.5% November 1, 2014: 0.25% November 1, 2015: 0.25%</p> <p>Total increases to rates of pay:</p> <p>November 1, 2012: 1.75% November 1, 2013: 2.0% November 1, 2014: 1% November 1, 2015: 1%</p> <p>Re-Opener: The parties have agreed to a wage re-opener for the 2014 and 2015 wage rates, providing our union the ability to negotiate increases above the newly negotiated 2014 and 2015 rates. These discussions would take place no later than October 2017. Should the parties not reach agreement in these talks, the dispute would be submitted to arbitration for binding resolution.</p>	<p>Ajout aux taux de rémunération en contrepartie de la cessation de l'indemnité de départ aux fins de la retraite et de la démission :</p> <p>1^{er} novembre 2012 – 0.25% 1^{er} novembre 2013 – 0.5% 1^{er} novembre 2014 – 0.25% 1^{er} novembre 2015 – 0.25%</p> <p>Augmentation totale des taux de rémunération :</p> <p>1^{er} novembre 2012 – 1.75% 1^{er} novembre 2013 – 2.0% 1^{er} novembre 2014 – 1% 1^{er} novembre 2015 – 1%</p> <p>Disposition de réouverture : les parties s'entendent pour ré-ouvrir les discussions portant sur les augmentations salariales pour 2014 et 2015. Notre syndicat aura donc la capacité de négocier des augmentations supplémentaires aux nouveaux taux 2014 et 2015. Ces discussions débuteront au plus tard en octobre 2017. Advenant que les parties ne réussissent pas à obtenir une entente, les deux parties s'entendent pour référer la décision à une tierce partie pour une décision finale et exécutoire.</p>
<p>Appendix "A" Pay Notes Removal of the minimum 6 weeks period for acting pay increment</p>	<p>Annexe « A » Note sur la rémunération Retrait de la période minimale de 6 semaines pour les augmentations d'échelon lors de période intérimaire.</p>
<p>Appendix "C" WFA –enhanced protection against job loss due to contracting out.</p>	<p>Annexe « C » REA – protection supplémentaire contre les pertes d'emplois liés à la sous-traitance.</p>
<p>New Committee to discuss scheduling problems and application of seniority</p>	<p>Nouveau Comité pour discuter des problèmes entourant les horaires de travail et l'application de l'ancienneté.</p>
<p>New Appendix Signing bonus : One time lump sum payment of 700\$</p>	<p>Nouvel Annexe Bonis de signature : Un paiement unique de 700\$</p>
<p>Letter of Understanding Staffing Committee</p> <ul style="list-style-type: none"> • Meaningful consultation concerning terms, students. • Acting appointments preceding new substantive appointments. • Awareness of AU Development staffing plans and processes for internal employees. • No loss in pay for acting employees that become permanent in same position 	<p>Lettre d'entente Comité sur la dotation</p> <ul style="list-style-type: none"> • Consultation constructive au sujet des employé-e-s à période déterminée et les étudiants. • Les nominations intérimaires qui précèdent les nominations à un nouveau post substantif. • Sensibilisation auprès des employés déjà à l'emploi sur les plans de dotation et les processus du programme de développement des AU. • Pas de perte de salaire pour les employés en affectation d'intérim qui obtienne leur permanence dans la même position (Sans bris de service)

TENTATIVE AGREEMENT

between the

CANADA REVENUE AGENCY

and the

**PUBLIC SERVICE ALLIANCE OF CANADA –
UNION OF TAXATION EMPLOYEES**

in respect of the

PROGRAM DELIVERY AND ADMINISTRATIVE SERVICE GROUP

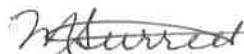
1. The Parties herein agree to the terms of this Agreement as constituting full settlement of all matters in dispute.
2. The Public Service Alliance of Canada (PSAC) – Union of Taxation Employees (UTE) bargaining team agrees to put the attached Tentative Agreement to its membership for a vote with a unanimous recommendation acceptance. If accepted it shall form the basis of the new collective agreement.
3. Unless otherwise specified, the provisions of the collective agreement shall take effect on the date the collective agreement is signed by both parties.
4. The Parties herein agree that the said collective agreement shall include the terms of the previous collective agreement which expired on October 31, 2012, and the following amendments are incorporated:
 - a. All those matters agreed to and signed by the Parties prior to the date of this Tentative Agreement, which are attached hereto, and
 - b. All those matters agreed to and signed by the Parties on the date of this Tentative Agreement, which are attached hereto.
5. The Employer and the The Public Service Alliance of Canada (PSAC) – Union of Taxation Employees (UTE) agree to withdraw all other outstanding items.
6. Unless otherwise specified, existing provisions are renewed.
7. Any changes to wording and to the numbering of provisions in the agreement for editorial or concordance reasons will be made by mutual consent of the Parties.

8. Upon date of signing of this Tentative Agreement, the Public Service Alliance of Canada – Union of Taxation Employees (UTE) agrees to place all grievances related to collective bargaining matters in abeyance. The PSAC-UTE agrees that all aforementioned grievances will be withdrawn upon date of signing of the collective agreement.

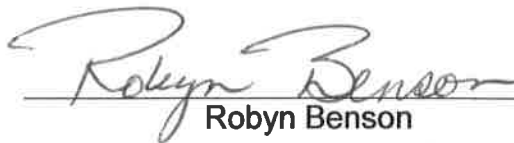
SIGNED AT OTTAWA THIS 12th DAY OF AUGUST, 2016

Canada Revenue Agency

Public Service Alliance of Canada –
Union of Taxation Employees



Monica Surrett



Robyn Benson



Marc Bellevance



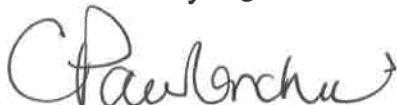
David-Alexandre Leblanc



Patty Dexter




Madonna Gardiner



Carol Pawlenchuk




Daniel Camara



Catherine Penney




Doug Gaetz



Gillian Pranke



Robin Johnson



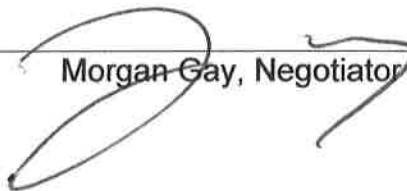
Evelyn Wong



Pietro Masdea



Todd Burke, Negotiator



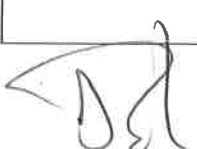
Morgan Gay, Negotiator

**EMPLOYER OFFER – August 12, 2016 /
OFFRE DE L'EMPLOYEUR – le 12 août 2016**

Both parties agree on the following proposals. All remaining proposals are withdrawn by the parties and deemed to be renewed as is.

Les deux parties consentent aux propositions suivantes. Toutes les propositions restantes sont retirées par les parties et sont réputées renouvelées telles quelles.

Article	Subject - Sujet	Clauses
19	No Discrimination / Élimination de la discrimination	Complete article/au complet
20	Sexual Harassment / Harcèlement sexuel	Complete article/au complet
32	Travelling Time / Temps de déplacement	New / Nouveau 32.08
34	Vacation Leave – Seniority for Scheduling / Congé Annuel Payé – Années de service pour la planification	34.05
34	Vacation Leave – One-time Entitlement / Congé Annuel Payé – Crédit une seule fois	New / Nouveau 34.18
45	Marriage Leave with Pay / Congé de mariage payé	Complete article/au complet
63	Severance Pay / Indemnité de départ	Complete article/au complet
66	Duration / Durée de la convention	Complete article/au complet
Appendix / Appendice A	Economic Increases / Augmentations économiques <i>(revised / modifié)</i>	
Appendix / Appendice A	Pay Notes (MG-SPS and SP) / Notes sur la rémunération	3. (a) and (b)
Appendix / Appendice C	Workforce Adjustment / Réaménagement des effectifs	1.1.23, 3.1.1 (English only/anglais seulement), 7.2.2 &/et 7.5.1
Appendix / Appendice D	MOA – Workforce Adjustment / PE – Réaménagement des effectifs	Complete article deleted / suppression de l'article au complet
Appendix / Appendice E	MOU – Implementation of collective agreement / PE – La mise en œuvre de la convention collective	Complete article/au complet
New Appendix / Nouvel Appendice	MOU – Administration of Schedules / PE – l'Administration des horaires de travail	
New Appendix / Nouvel Appendice	MOU – One-time Lump Sum Payment / PE – Paiement forfaitaire unique <i>(revised / modifié)</i>	New Appendix / Nouvel Appendice
	LOU – Staffing Matters / PE – en matière de dotation <i>(revised / modifié)</i>	Not part of collective agreement / Non partie de la convention collective



Todd Burke
CRA Negotiator
Négociateur de l'ARC



Morgan Gay
PSAC Negotiator
Négociateur de l'AFPC



Date: August 12, 2016

APPENDIX "A"

RATES OF PAY

Base economic increases:

Effective November 1, 2012 – increase rates of pay: 1.5%
Effective November 1, 2013 – increase rates of pay: 1.5%
Effective November 1, 2014 – increase rates of pay: 0.75%
Effective November 1, 2015 – increase rates of pay: 0.75%

In addition to the base economic increase, in consideration for the elimination of severance pay accrual for the purposes of retirement and resignation:

Effective November 1, 2012 – increase rates of pay: 0.25%
Effective November 1, 2013 – increase rates of pay: 0.5%
Effective November 1, 2014 – increase rates of pay: 0.25%
Effective November 1, 2015 – increase rates of pay: 0.25%

Total increases to rates of pay:

Effective November 1, 2012 – increase rates of pay: 1.75%
Effective November 1, 2013 – increase rates of pay: 2.0%
Effective November 1, 2014 – increase rates of pay: 1.0%
Effective November 1, 2015 – increase rates of pay: 1.0%

Re-opener Provision:

This provision is specifically related to the total economic increases effective November 1, 2014, and November 1, 2015 under Appendices A, A-1 and A-2. The parties agree to re-open only the rates of pay to re-engage in discussions regarding the total economic increases provided for under this Collective Agreement. Should the parties fail to reach an agreement on the economic increases, both parties agree to refer the matter to a third party for final and binding determination in accordance with the provisions of section 182 of the *Public Service Labour Relations Act*. The parties agree that re-opener discussions will commence no later than October 31, 2017.

APPENDIX "E"

MEMORANDUM OF UNDERSTANDING
BETWEEN THE CANADA REVENUE AGENCY
AND
THE PUBLIC SERVICE ALLIANCE OF CANADA
WITH RESPECT TO IMPLEMENTATION OF THE COLLECTIVE AGREEMENT

This memorandum is to give effect to the understanding reached between the Employer and the Public Service Alliance of Canada in respect of the implementation period of the collective agreement.

The provisions of this collective agreement shall be implemented by the parties within a period of one hundred and ~~fifty~~ **twenty** (~~120~~**150**) days from the date of signing.

NEW APPENDIX

**Memorandum of Understanding Between the Canada Revenue Agency (CRA) and the
Public Service Alliance of Canada (PSAC) with Respect to a One-Time Lump Sum
Payment**

This memorandum is to give effect to the understanding reached by the CRA and the PSAC in negotiations for the renewal of the agreement covering the Program Delivery and Administrative Services bargaining unit.

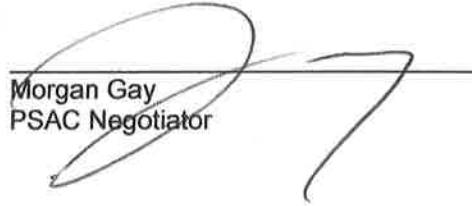
The Employer will provide a one-time lump sum payment of \$700 to each employee in the bargaining unit on the date of signing of this collective agreement.

This memorandum expires on October 31, 2016. For greater certainty this MOU will be non-negotiable and non-renewable beyond that date.

SIGNED AT OTTAWA, this 12th day of the month of August, 2016.



Todd Burke
CRA Negotiator



Morgan Gay
PSAC Negotiator



**LETTER OF UNDERSTANDING
BETWEEN
CANADA REVENUE AGENCY
AND
THE PUBLIC SERVICE ALLIANCE OF CANADA
WITH RESPECT TO STAFFING MATTERS**

The parties agree to establish a joint committee comprised of equal representation that shall meet within ninety (90) days of the signing of the collective agreement, and thereafter as agreed upon by the parties, to engage in meaningful consultation and discuss the bargaining agent's concerns as it relates to staffing matters, such as, but not limited to,

- Term and student hiring in relation to the Agency's staffing practices;
- Acting appointments preceding new substantive appointments;¹ and;
- Awareness of AU Development staffing plans and processes for internal employees.


Prior to work being undertaken by members of the committee, the Employer agrees to the following;

- Ensure tools and products are available and communicated to educate hiring managers in order for them to make informed hiring decisions;
- Communicate with employees to make them aware of both internal and external staffing processes at the Agency through various mechanisms such as automatic career alerts through their profile in ISS;
- Continue to determine the appropriate balance between internal and external staffing processes for the Auditor Development Program, and;
- Ensure that employees who move from acting to new substantive positions in the same group and level, without a break between the acting and the new substantive appointment, shall suffer no loss in pay, in accordance with the CRA's Directive on Terms and Conditions of Employment.

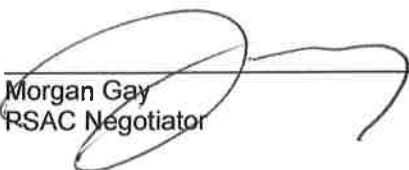
This letter of understanding will not form part of the collective agreement.

Time spent by the members of the committee shall be considered time worked. All other costs will be the responsibility of each party.

SIGNED AT OTTAWA, this 12th day of the month of August, 2016.



Todd Burke
CRA Negotiator



Morgan Gay
RSAC Negotiator



August 12, 2016

¹ Specific cases identified and agreed upon by the parties, will be referred to the Collective Bargaining and Interpretation Division and the Compensation Client Service Centre for resolution.

**ARTICLE 12
USE OF EMPLOYER FACILITIES**

12.01 Reasonable space on bulletin boards in convenient locations, **including electronic bulletin boards where available**, will be made available to the Alliance for the posting of official Alliance notices. The Alliance shall endeavour to avoid requests for posting of notices which the Employer, acting reasonably, could consider adverse to its interests or to the interests of any of its representatives. Posting of notices or other materials shall require the prior approval of the Employer, except notices related to the business affairs of the Alliance, including the names of Alliance representatives, and social and recreational events. Such approval shall not be unreasonably withheld.

MEDIATION – January 2014 / MÉDIATION – janvier 2014

AM *BB* *AK* *AP* *AR* *AS*

LA
MA
MB *MC* *MD* *ME*
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**ARTICLE 34
VACATION LEAVE WITH PAY**

34.03


(a) For the purpose of clause 34.02 only, all service within the public service, whether continuous or discontinuous, shall count toward vacation leave except where a person who, on leaving the public service, takes or has taken severance pay. However, the above exception shall not apply to an employee who receives severance pay on lay-off and is re-appointed to the public service within one year following the date of lay-off.

**


(b) For the purpose of clause 34.03(a) only, effective April 1, 2012 on a go forward basis, any former service in the Canadian Forces for a continuous period of six (6) months or more, either as a member of the Regular Force or of the Reserve Force while on Class B or C service, shall also be included in the calculation of vacation leave credits.

**

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



Todd Burke
CRA Negotiator
Négociateur de l'ARO



Morgan Gay
PSAC Negotiator
Négociateur de l'AFPC


Date: 12/18/12

December 18, 2012
le 18 décembre 2012

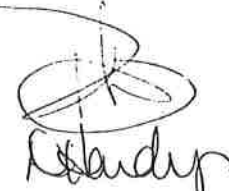









ARTICLE 40

PARENTAL LEAVE WITHOUT PAY

40.01 Parental Leave Without Pay

(a) Where an employee has or will have the actual care and custody of a new-born child (including the new-born child of a common-law partner), the employee shall, upon request, be granted parental leave without pay for a single period of up to thirty-seven (37) consecutive weeks in the fifty-two (52) week period beginning on the day on which the child is born or the day on which the child comes into the employee's care.

(b) Where an employee commences legal proceedings under the laws of a province to adopt a child or obtains an order under the laws of a province for the adoption of a child, the employee shall, upon request, be granted parental leave without pay for a single period of up to thirty-seven (37) consecutive weeks in the fifty-two week (52) period beginning on the day on which the child comes into the employee's care.

(c) Notwithstanding paragraphs (a) and (b) above, at the request of an employee and at the discretion of the Employer, the leave referred to in the paragraphs (a) and (b) above may be taken in two periods.

AS


ARTICLE 43
LEAVE WITH PAY FOR FAMILY-RELATED RESPONSIBILITIES

43.01 The total leave with pay which may be granted under this Article shall not exceed forty-five (45) hours in a fiscal year.

43.02 Subject to clause 43.01, the Employer shall grant leave with pay under the following circumstances:

- (a) to take a family member for medical or dental appointments, or for appointments with school authorities or adoption agencies, if the supervisor was notified of the appointment as far in advance as possible;
- (b) to provide for the immediate and temporary care of a sick member of the employee's family and to provide an employee with time to make alternate care arrangements where the illness is of a longer duration;
- (c) for the care of a sick member of the employee's family who is hospitalized;
- (d) to provide for the immediate and temporary care of an elderly member of the employee's family;
- (e) for needs directly related to the birth or to the adoption of the employee's child;
- (f) to provide time to allow the employee to make alternate arrangements in the event of fire or flooding to the employee's residence;
- (g) to provide for the immediate and temporary care of a child where, due to unforeseen circumstances, usual childcare arrangements are unavailable ~~or there is an elementary school closure. This also applies to unexpected school closures for children aged fourteen (14) and under, or to children over the age of fourteen (14) who have special needs;~~
- (h) **seven decimal five (7.5) hours out of the forty-five (45) hours stipulated in this clause may be used:**
 - (A) to attend school functions, if the supervisor was notified of the functions as far in advance as possible;
 - (B) 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.

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ARTICLE 47

BEREAVEMENT LEAVE WITH PAY

47.01 When a member of the employee's family dies, an employee shall be entitled to a bereavement period of ~~five (5)~~ **seven (7)** consecutive calendar days. Such bereavement period, as determined by the employee, must include the day of the memorial commemorating the deceased, or must begin within two (2) days following the death. During such period, the employee shall be paid for those days which are not regularly scheduled days of rest for the employee. In addition, the employee may be granted up to three (3) days' leave with pay for the purpose of travel related to the death.

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

47.03 If, during a period of sick leave, vacation leave, or compensatory leave, an employee is bereaved in circumstances under which he or she would have been eligible for bereavement leave with pay under clauses 47.01 and 47.02, the employee shall be granted bereavement leave with pay and his or her paid leave credits shall be restored to the extent of any concurrent bereavement leave with pay granted.

47.04 It is recognized by the parties that the circumstances which call for leave in respect of bereavement are based on individual circumstances. On request, the Commissioner or delegated manager may, after considering the particular circumstances involved, grant leave with pay for a period

greater than and/or in a manner different than that provided for in clauses 47.01 and 47.02

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ARTICLE 57
DUTY ABOARD VESSELS

57.01 Nothing in this Agreement shall be construed to impair in any manner whatsoever the authority of the Master.

57.02 The Master may, whenever he or she deems it advisable, require any employee to participate in lifeboat or other emergency drills without the payment of overtime.

57.03 Any work necessary for the safety of the vessel, passengers, crew, or cargo shall be performed by all employees at any time on immediate call and, notwithstanding any provisions of this Agreement which might be construed to the contrary, in no event shall overtime be paid for work performed in connection with such emergency duties of which the Master shall be the sole judge.


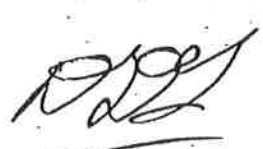







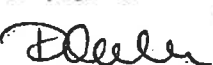


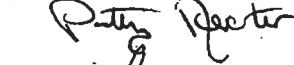


57.04 When an employee suffers loss of clothing or personal effects (those which can reasonably be expected to accompany the employee aboard the ship) because of marine disaster or shipwreck, the employee shall be reimbursed the value of those articles up to a maximum of three thousand (\$3,000) dollars based on replacement cost.

57.05

(a) An employee shall submit to the Employer a full inventory of his or her personal effects and shall be responsible for maintaining it in a current state.

(b) An employee or the employee's estate making a claim under this Article shall submit to the Employer reasonable proof of such loss, and shall submit an affidavit listing the individual items and values claimed.

Note: Re-number of all subsequent articles.

		
		
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APPENDIX xx

MEMORANDUM OF UNDERSTANDING
SALARY PROTECTION - RED CIRCLING

GENERAL

1. This Memorandum of Understanding cancels and replaces the Memorandum of Understanding entered into between the Treasury Board and the Public Service of Alliance of Canada on June 9, 1978.
2. This Memorandum of Understanding shall remain in effect until amended or cancelled by mutual consent of the parties.
3. This Memorandum of Understanding supersedes the Regulations respecting Pay on Reclassification or Conversion where the Regulations are inconsistent with the Memorandum of Understanding.
4. Where the provisions of any collective agreement differ from those set out in the Memorandum of Understanding, the conditions set out in the Memorandum of Understanding shall prevail.
5. This Memorandum of Understanding will form part of all collective agreements to which the Public Service Alliance of Canada and Treasury Board are parties, with effect from December 13, 1981.

Part I

Part I of this Memorandum of Understanding shall apply to the incumbents of positions which will be reclassified to a group and/or level having a lower attainable maximum rate of pay after the date this Memorandum of Understanding becomes effective.

NOTE: The term "attainable maximum rate of pay" means the rate attainable for fully satisfactory performance in the case of levels covered by a performance pay plan or the maximum salary rate in the case of all other groups and levels.

1. Prior to a position being reclassified to a group and/or level having a lower attainable maximum rate of pay, the incumbent shall be notified in writing.
2. Downward reclassification notwithstanding, an encumbered position shall be deemed to have retained for all purposes the former group and level. In respect to the pay of the incumbent, this may be cited as Salary Protection Status and subject to Section 3(b) below shall apply until the position is vacated or the attainable maximum of the reclassified level, as revised from time to time, becomes greater than that applicable, as revised from time to time, to the former classification level. Determination of the

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attainable maxima rates of pay shall be in accordance with the Retroactive Remuneration Regulations.

3.
 - (a) The Employer will make a reasonable effort to transfer the incumbent to a position having a level equivalent to that of the former group and/or level of the position.
 - (b) In the event that an incumbent declines an offer of transfer to a position as in (a) above in the same geographic area, without good and sufficient reason, that incumbent shall be immediately paid at the rate of pay for the reclassified position.
4. Employees subject to Section 3, will be considered to have transferred (as defined in the Public Service Terms and Conditions of Employment Regulations) for the purpose of determining increment dates and rates of pay.

Part II

Part II of the Memorandum of Understanding shall apply to incumbents of positions who are in holding rates of pay on the date this Memorandum of Understanding becomes effective.

1. An employee whose position has been downgraded prior to the implementation of this memorandum and is being paid at a holding rate of pay on the effective date of an economic increase and continues to be paid at that rate on the date immediately prior to the effective date of a further economic increase, shall receive a lump sum payment equal to 100% of the economic increase for the employee's former group and level (or where a performance pay plan applied to the incumbent, the adjustment to the attainable maximum rate of pay) calculated on his annual rate of pay.
2. An employee who is paid at a holding rate on the effective date of an economic increase, but who is removed from that holding rate prior to the effective date of a further economic increase by an amount less than he would have received by the application of paragraph 1 of Part II, shall receive a lump sum payment equal to the difference between the amount calculated by the application of paragraph 1 of Part II and any increase in pay resulting from his removal from the holding rate.

SIGNED AT OTTAWA, this 9th day of the month of February 1982.

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**ARTICLE 19
NO DISCRIMINATION**

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

19.02

- (a) Any level in the grievance procedure shall be waived if a person hearing the grievance is the subject of the complaint.
- (b) If, by reason of paragraph (a), a level in the grievance procedure is waived, no other level shall be waived except by mutual agreement.

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

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

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**ARTICLE 20
SEXUAL HARASSMENT**

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

20.02

- (a) Any level in the grievance procedure shall be waived if a person hearing the grievance is the subject of the complaint.
- (b) If, by reason of paragraph (a), a level in the grievance procedure is waived, no other level shall be waived except by mutual agreement.

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

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

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**ARTICLE 32
TRAVELLING TIME**

New

32.08 Travel-Status Leave

- (a) An employee who is required to travel outside his or her headquarters area on government business, as these expressions are defined by the Employer, and is away from his permanent residence for forty (40) nights during a fiscal year shall be granted seven decimal five (7.5) hours of time off with pay. The employee shall be credited seven decimal five (7.5) hours of additional time off with pay for each additional twenty (20) nights that the employee is away from his or her permanent residence, to a maximum of eighty (80) additional nights.**
- (b) The number of hours off earned under this clause shall not exceed thirty-seven decimal five (37.5) hours in a fiscal year and shall accumulate as compensatory leave with pay.**
- (c) This leave with pay is deemed to be compensatory leave and is subject to paragraphs 28.09(c) and (d).**
- (d) The provisions of this clause do not apply when the employee travels in connection with courses, training sessions, professional conferences and seminars, unless the employee is required to attend by the Employer.**

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**ARTICLE 34
VACATION LEAVE WITH PAY**

34.03

- (a) For the purpose of clause 34.02 only, all service within the public service, whether continuous or discontinuous, shall count toward vacation leave except where a person who, on leaving the public service, takes or has taken severance pay. However, the above exception shall not apply to an employee who receives severance pay on lay-off and is re-appointed to the public service within one (1) year following the date of lay-off. **For greater certainty, severance termination benefits taken under clauses 63.04 to 63.07, or similar provisions in other collective agreements, do not reduce the calculation of service for employees who have not left the public service.**

34.15 Where the employee requests, the Employer shall grant the employee his or her unused vacation leave credits prior to termination of employment if this will enable the employee, for purposes of severance pay, to complete the first year of continuous employment in the case of lay-off, ~~and the tenth (10th) year of continuous employment in the case of resignation.~~

**APPENDIX "C"
WORK FORCE ADJUSTMENT APPENDIX
TO PSAC COLLECTIVE AGREEMENT**

7.9.2 Notwithstanding the provisions of this Agreement concerning severance pay, an employee who accepts a reasonable job offer pursuant to this part will not be paid severance pay where successor rights apply and/or, in the case of a Type 2 transitional employment arrangement, when the new employer recognizes the employee's years of continuous employment in the public service for severance pay purposes and provides severance pay entitlements similar to the employee's severance pay entitlements at the time of the transfer. **However, an employee who has a severance termination benefit entitlement under the terms of paragraphs 63.05(b) or (c) shall be paid this entitlement at the time of transfer.**



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**ARTICLE 34
VACATION LEAVE WITH PAY**

Scheduling of vacation leave with pay

34.05

(a) Employees are expected to take all their vacation leave during the vacation year in which it is earned.

(b) Vacation scheduling:

(i) Employees will submit their annual leave requests for the summer leave period on or before April 15th, and on or before September 15th for the winter leave period. The Employer will respond to such requests no later than May 1st, for the summer leave period and no later than October 1st, for the winter holiday season leave period.

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

(ii) The summer and winter holiday periods are:

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

(iii) In cases where there are more vacation leave requests for a specific period than can be approved due to operational requirements, years of service as defined in clause 34.03 of the Agreement, shall be used as the determining factor for granting such requests. For summer leave requests, years of service shall be applied for a maximum of two weeks per employee in order to ensure that as many employees as possible might take annual leave during the summer months;

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

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

- (i) to provide an employee's vacation leave in an amount and at such time as the employee may request;
- (ii) not to recall an employee to duty after the employee has proceeded on vacation leave;
- (iii) not to cancel nor alter a period of vacation or furlough leave which has been previously approved in writing.

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**ARTICLE 34
VACATION LEAVE WITH PAY**

NEW


34.18

(a) An employee shall be credited a one-time entitlement of thirty-seven decimal five (37.5) hours of vacation leave with pay on the first (1st) day of the month following the employee's second (2nd) anniversary of service, as defined in clause 34.03.

(b) Transitional Provision

Effective the date of signing, employees with more than two (2) years of service, as defined in clause 34.03, shall be credited a one-time entitlement of thirty-seven decimal five (37.5) hours of vacation leave with pay.

(c) The vacation leave credits provided in clauses 34.18(a) and (b) above shall be excluded from the application of paragraph 34.11 dealing with the Carry-over and/or Liquidation of Vacation Leave.

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**ARTICLE 45
MARRIAGE LEAVE WITH PAY**

45.01 After the completion of one (1) year's continuous employment in the Public Service, and providing an employee gives the Employer at least five (5) days' notice, the employee shall be granted thirty-seven and one-half hours (37.5) marriage leave with pay for the purpose of getting married.

45.02 [Reserved for future use]

45.03 For an employee with less than two (2) years of continuous employment, in the event of termination of employment for reasons other than death or lay-off within six (6) months after the granting of marriage leave, an amount equal to the amount paid to the employee during the period of leave will be recovered by the Employer from any monies owed to the employee.

Transitional provision

This Article will remain in force only until the conclusion of the next round of negotiations between the CRA and the Alliance. For greater clarity, this marriage leave Article will be deleted upon signing the next new collective agreement.

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**ARTICLE 63
SEVERANCE PAY**

The parties agree that effective October 31, 2016, paragraphs 63.01(b) and (d) are no longer in effect in this Collective Agreement.

63.01 Under the following circumstances and subject to clause 63.02, an employee shall receive severance benefits calculated on the basis of the weekly rate of pay to which he or she is entitled for the classification prescribed in his or her certificate of appointment on the date of his or her termination of employment.

(a) Lay-off

- (i) **On the first lay-off, for the first complete year of continuous employment, two (2) weeks' pay, or three (3) weeks' pay for employees with ten (10) or more and less than twenty (20) years of continuous employment, or four (4) weeks' pay for employees with twenty (20) or more years of continuous employment, plus one (1) weeks' pay for each additional complete year of continuous employment and, in the case of a partial year of continuous employment, one (1) weeks' pay multiplied by the number of days of continuous employment divided by three hundred and sixty-five (365).**
~~On the first lay-off, two (2) weeks' pay for the first complete year of continuous employment and one (1) week's pay for each additional complete year of continuous employment and, in the case of a partial year of continuous employment, one (1) week's pay multiplied by the number of days of continuous employment divided by 365.~~
- (ii) On second or subsequent lay-off, one (1) week's pay for each complete year of continuous employment and, in the case of a partial year of continuous employment, one (1) week's pay multiplied by the number of days of continuous employment divided by **three hundred and sixty-five (365)**, less any period in respect of which the employee was granted severance pay under subparagraph (a)(i).

(b) Resignation

On resignation, subject to paragraph 63.01(d) and with ten (10) or more years of continuous employment, one-half (1/2) week's pay for each complete year of continuous employment up to a maximum of twenty-six (26) years with a maximum benefit of thirteen (13) weeks' pay.

(c) Rejection on Probation

On rejection on probation, when an employee has completed more than one (1) year of continuous employment and ceases to be employed by reason of rejection during a probationary period, one (1) week's pay.

(d) Retirement

- (i) On retirement, when an employee is entitled to an immediate annuity under the *Public Service Superannuation Act* or when the employee is entitled to an

immediate annual allowance, under the *Public Service Superannuation Act*,

or

- (ii) a part-time employee, who regularly works more than thirteen and one-half (13 1/2) but less than thirty (30) hours a week, and who, if he or she were a contributor under the *Public Service Superannuation Act*, would be entitled to an immediate annuity thereunder, or who would have been entitled to an immediate annual allowance if he or she were a contributor under the *Public Service Superannuation Act*,

a severance payment in respect of the employee's complete period of continuous employment, comprised of one (1) week's pay for each complete year of continuous employment and, in the case of a partial year of continuous employment, one (1) week's pay multiplied by the number of days of continuous employment divided by **three hundred and sixty-five (365)**, to a maximum of thirty (30) weeks' pay.

(e) Death

If an employee dies, there shall be paid to the employee's estate a severance payment in respect of the employee's complete period of continuous employment, comprised of one (1) week's pay for each complete year of continuous employment and, in the case of a partial year of continuous employment, one (1) week's pay multiplied by the number of days of continuous employment divided by **three hundred and sixty-five (365)**, to a maximum of thirty (30) weeks' pay, regardless of any other benefit payable.

(f) Termination for Cause for Reasons of Incapacity or Incompetence

- (i) When an employee has completed more than one (1) year of continuous employment and ceases to be employed by reason of termination for cause for reasons of incapacity pursuant to paragraph 51(1)(g) of the *Canada Revenue Agency Act*, one week's pay for each complete year of continuous employment with a maximum benefit of twenty-eight (28) weeks.
- (ii) When an employee has completed more than ten (10) years of continuous employment and ceases to be employed by reason of termination for cause for reasons of incompetence pursuant to paragraph 51(1)(g) of the *Canada Revenue Agency Act*, one (1) week's pay for each complete year of continuous employment with a maximum benefit of twenty-eight (28) weeks.

63.02 Severance benefits payable to an employee under this Article shall be reduced by any period of continuous employment in respect of which the employee was already granted any type of termination benefit. Under no circumstances shall the maximum severance pay provided under clauses 63.01 and 63.04 be pyramided.

For greater certainty, payments made pursuant to 63.04 to 63.07 or similar provisions in other collective agreements shall be considered as a termination benefit for the administration of this clause.

63.03 Appointment to a Schedule I, IV or V Employer

~~Notwithstanding paragraph 63.01(b), a~~ An employee who resigns to accept an appointment with an organization listed in Schedule I, IV or V of the *Financial Administration Act* shall be paid all severance payments resulting from the application of paragraph 63.01(b) (prior to October 31, 2016) or clauses 63.04 to 63.07 (commencing October 31, 2016). ~~may choose not to be paid severance pay provided that the appointing organization will accept the employee's service for its severance pay entitlement.~~

63.04 Severance Termination

- (a) Subject to clause 63.02 above, indeterminate employees on October 31, 2016, shall be entitled to a severance payment equal to one (1) weeks' pay for each complete year of continuous employment and, in the case of a partial year of continuous employment, one (1) weeks' pay multiplied by the number of days of continuous employment divided by three hundred and sixty-five (365), to a maximum of thirty (30) weeks.
- (b) Subject to clause 63.02 above, determinate employees on October 31, 2016, shall be entitled to a severance payment equal to one (1) weeks' pay for each complete year of continuous employment, to a maximum of thirty (30) weeks.

Terms of Payment

63.05 Options

The amount to which an employee is entitled shall be paid, at the employee's discretion, either:

- (a) as a single payment at the rate of pay of the employee's substantive position as of October 31, 2016, or
- (b) as a single payment at the time of the employee's termination of employment from the Canada Revenue Agency, based on the rate of pay of the employee's substantive position at the date of termination of employment from the Canada Revenue Agency, or
- (c) as a combination of (a) and (b), pursuant to paragraph 63.06(c).

63.06 Selection of Option

- (a) The Employer will advise the employee of his or her years of continuous employment no later than three (3) months following October 31, 2016.
- (b) The employee shall advise the Employer of the term of payment option selected within six (6) months from October 31, 2016.
- (c) The employee who opts for the option described in paragraph 63.05(c) must specify the number of complete weeks to be paid out pursuant to paragraph 63.05(a) and the remainder to be paid out pursuant to paragraph 63.05(b).



- (d) An employee who does not make a selection under paragraph 63.06(b) will be deemed to have chosen option 63.05(b).

63.07 Appointment from a Different Bargaining Unit

This clause applies in a situation where an employee is appointed into a position in the Program Delivery and Administrative Services (PDAS) bargaining unit from a position outside the PDAS bargaining unit where, at the date of appointment, provisions similar to those in paragraphs 63.01(b) and (d) are still in force, unless the appointment is only on a temporary basis.

- (a) Subject to clause 63.02 above, on the date an indeterminate employee becomes subject to this Agreement, after October 31, 2016, he or she shall be entitled to a severance payment equal to one (1) weeks' pay for each complete year of continuous employment and, in the case of a partial year of continuous employment, one (1) weeks' pay multiplied by the number of days of continuous employment divided by three hundred and sixty-five (365), to a maximum of thirty (30) weeks, based on the employee's rate of pay of his or her substantive position on the day preceding the appointment.
- (b) Subject to clause 63.02 above, on the date a determinate employee becomes subject to this Agreement, after October 31, 2016, he or she shall be entitled to a severance payment equal to one (1) week's pay for each complete year of continuous employment, to a maximum of thirty (30) weeks, based on the employee's rate of pay of his or her substantive position on the day preceding the appointment.
- (c) An employee entitled to a severance payment under paragraph (a) or (b) shall have the same choice of options outlined in clause 63.05; however the selection of which option must be made within three (3) months of being appointed to the bargaining unit.

**ARTICLE 66
DURATION**

66.01 This Agreement shall expire on **October 31, 2016**.

66.02 Unless otherwise expressly stipulated, the provisions of this Agreement shall become effective on the date it is signed.

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APPENDIX "A"

MANAGEMENT GROUP PAY NOTES

PAY INCREMENT FOR FULL AND PART-TIME EMPLOYEES

1. The pay increment period for employees at levels MG-SPS-1 to MG-SPS-6 is fifty-two (52) weeks. A pay increment shall be to the next rate in the scale of rates.
2. The pay increment date for an employee appointed to a position in the bargaining unit on promotion, demotion or from outside the Public Service on or after November 1, 2010, shall be the pay increment period as calculated from the date of the promotion, demotion or appointment from outside the Public Service.
3.
 - (a) **Effective the date of signing of this collective agreement, and on a go forward basis,** An indeterminate employee who is required to act at a higher occupational group and level for ~~period of six (6) weeks or more,~~ 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) **Effective the date of signing of this collective agreement, and on a go forward basis,** 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 experience of ~~six (6) weeks or more,~~ with the CRA at the same occupational group and level.

Transitional provision

For employees who are acting on the date of signing of this collective agreement and whose acting period meets the previous threshold of six (6) weeks or more, the full period of acting service will continue to count as "cumulative" service.

For employees who are acting on the date of signing of this collective agreement and whose acting period, as of that date, did not meet the previous threshold of six (6) weeks or more, only the acting service from the date of signing of this collective agreement onward will count as "cumulative" service.



APPENDIX "A"

SERVICE AND PROGRAM GROUP (SP) PAY NOTES

PAY INCREMENT FOR FULL-TIME AND PART-TIME EMPLOYEES

1. The pay increment period for employees at levels SP-01 to SP-10 is fifty-two (52) weeks. A pay increment shall be to the next rate in the scale of rates.
2. The pay increment date for an employee appointed to a position in the bargaining unit on promotion, demotion or from outside the Public Service on or after November 1, 2010, shall be the pay increment period as calculated from the date of the promotion, demotion or appointment from outside the Public Service.
3.
 - (a) **Effective the date of signing of this collective agreement, and on a go forward basis,** An indeterminate employee who is required to act at a higher occupational group and level for ~~period of six (6) weeks or more,~~ 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) **Effective the date of signing of this collective agreement, and on a go forward basis,** 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 experience of ~~six (6) weeks or more,~~ with the CRA at the same occupational group and level.

Transitional provision

For employees who are acting on the date of signing of this collective agreement and whose acting period meets the previous threshold of six (6) weeks or more, the full period of acting service will continue to count as "cumulative" service.

For employees who are acting on the date of signing of this collective agreement and whose acting period, as of that date, did not meet the previous threshold of six (6) weeks or more, only the acting service from the date of signing of this collective agreement onward will count as "cumulative" service.

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APPENDIX "C"

WORK FORCE ADJUSTMENT APPENDIX TO PSAC COLLECTIVE AGREEMENT

Part I

Roles and responsibilities

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

Part III

Relocation of a work unit

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

Part VII

Special provisions regarding alternative delivery initiatives

7.2.2 There are three types of transitional employment arrangements resulting from alternative deliver initiatives:

(a) Type 1 (Full Continuity)

Type 1 arrangements meet all of the following criteria:

- (ii) recognition of continuous employment in the public service, as defined in the ~~Public Service Terms and Conditions of Employment Regulations~~ **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;

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. ~~except~~ ~~where~~ where the employee was, at the satisfaction of the CRA, unaware of the offer or incapable of indicating an acceptance of the offer, he or she is deemed to have accepted the offer before the date on which the offer is to be accepted.



APPENDIX "D"
MEMORANDUM OF UNDERSTANDING
BETWEEN
CANADA REVENUE AGENCY
AND
THE PUBLIC SERVICE ALLIANCE OF CANADA
WITH RESPECT TO THE WORKFORCE ADJUSTMENT APPENDIX

The parties agree to establish a joint committee comprised of equal representation that shall meet within one hundred and twenty (120) days of the signing of the present agreement, and thereafter as agreed upon by the parties, to review and decide upon any potential changes to Work Force Adjustment Appendix "C". The committee will submit its findings and its recommendations to the parties within eight (8) months of its first (1st) meeting.

Time spent by the members of the committee shall be considered time worked. All other costs will be the responsibility of each party.

Re-number of all subsequent appendices



**ARTICLE 33
LEAVE - GENERAL**

33.03 An employee is entitled, once in each fiscal year, to be informed upon request, of the balance of his or her vacation and sick leave credits.

33.04 The amount of leave with pay earned but unused credited to an employee by the Employer at the time when this Agreement is signed, or at the time when the employee becomes subject to this Agreement, shall be retained by the employee.

33.05 An employee shall not be granted two (2) different types of leave with pay or monetary remuneration in lieu of leave in respect of the same period of time.

~~**33.06** An employee who, on the day that this Agreement is signed, is entitled to receive furlough leave, that is to say, five (5) weeks' leave with pay upon completing twenty (20) years of continuous employment, retains his or her entitlement to furlough leave subject to the conditions respecting the granting of such leave that are in force on the day that this Agreement is signed.~~

~~**33.07**~~ **33.06** An employee is not entitled to leave with pay during periods he or she is on leave without pay or under suspension.

~~**33.08**~~ **33.07** In the event of termination of employment for reasons other than incapacity, death, or lay-off, the Employer shall recover from any monies owed the employee an amount equivalent to unearned vacation and sick leave taken by the employee, as calculated from the classification prescribed in the employee's certificate of appointment on the date of the termination of the employee's employment.

~~**33.09**~~ **33.08** An employee shall not earn leave credits under this Agreement in any month for which leave has already been credited to him or her under the terms of any other collective agreement to which the Employer is a party or under other rules or regulations of the Employer.

~~**33.10** [Reserved for future use]~~

Note: All references to furlough leave in the collective agreement will be removed pending the UTE's receipt of a confirmation email from the CRA stating that there are no PSAC employees remaining at CRA with furlough leave entitlements.

