

**Appendix "C"

Work Force Adjustment Appendix to PSAC Collective Agreement

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General

****Application**

This Appendix to the collective agreement applies to indeterminate employees represented by the Public Service Alliance of Canada (PSAC) for whom the 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, in the event of conflict between the present Workforce Adjustment Appendix and that article, the present Workforce Adjustment Appendix will take precedence.

****Objectives**

It is the policy of the CRA to maximize employment opportunities for indeterminate employees affected by 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 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 the options available in Part VI or to transitional employment arrangements (as per Part VI and VII).

In the case of 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 (FAA)).

****Definitions**

Accelerated lay-off

(mise en disponibilité accélérée) – occurs when 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 touché) – is an indeterminate employee who has been informed in writing that their services may no longer be required because of a workforce adjustment situation.

Alternation

(échange de postes) – occurs when an opting employee or a surplus employee who is surplus as a result of 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 the transfer of any work, undertaking or business to any employer that is outside the CRA.

Commissioner

(commissaire) – has 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 CRA Act.

Education allowance

(indemnité d'études) – is one of the options provided to an indeterminate employee affected by a workforce adjustment situation 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, book and relevant equipment costs, up to a maximum of seventeen thousand dollars (\$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 workforce adjustment. The Commissioner will be expected to provide a guarantee of a reasonable job offer to those affected employees for whom the Commissioner 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 person who has been laid off pursuant to section 51(1)(g) of the CRA Act and who still retains a preferred status for reappointment within the CRA under the CRA Staffing Program.

Lay-off notice

(avis de mise en disponibilité) – is a written 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 person who has been laid off is entitled to a preferred status for appointment without staffing recourse to a position in the CRA for which, in the opinion of the CRA, the employee is qualified. The preferred status is for a period of fifteen (15) months following the lay-off date, or following the termination date, pursuant to subsection 51(1)(g) of the CRA Act.

Opting employee

(employé optant) – is an indeterminate employee whose services will no longer be required because of a 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 in Part 6.4 of this Appendix.

Pay

(rémunération) – has the same meaning as "rate of pay" in this Agreement.

Preferred Status Administration process

(processus d'administration du statut privilégié) – a process 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 preferred status for appointment allowed 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 offer of indeterminate employment 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 Directive on Travel. 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 FAA Schedule I, IV or 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 a 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 the authorized geographic move of a surplus employee or laid-off person from one place of duty to another place of duty located beyond what, according to local custom, is a normal commuting distance.

Relocation of a work unit

(réinstallation d'une unité de travail) – is the 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 an indeterminate employee who has been formally declared surplus, in writing, by the Commissioner.

Surplus preferred status

(statut privilégié d'excédentaire) – is, under the CRA Staffing Program, an entitlement of preferred status for appointment to surplus employees to permit them to be appointed to other positions in the CRA without recourse.

****A surplus Preferred Status period in which to secure a reasonable job offer**

(statut privilégié d'employé-e excédentaire pour trouver une offre d'emploi raisonnable) – is one 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.

Surplus status

(statut d'employé excédentaire) – An indeterminate employee is in surplus status from the date they are declared surplus until the date of lay-off, until they are 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 one 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.

Workforce adjustment

(réaménagement des effectifs) – is 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 Workforce Adjustment Appendix will be monitored by the CRA.

**References

The primary references for the subject of Workforce Adjustment are as follows:

- Canada Revenue Agency Act
- CRA Directive on Relocation
- CRA Directive on Terms and Conditions of Employment
- CRA Directive on Travel
- CRA Staffing Program
- Federal Public Sector Labour Relations Act, sections 79 and 81
- Financial Administration Act (FAA)
- Public Service Superannuation Act, section 40.1

Enquiries

Enquiries about this Appendix should be referred to the PSAC, or the responsible officers in the CRA Corporate 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 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 CRA shall carry out effective human resource planning, to minimize the impact of WFA situations on indeterminate employees, and on the CRA.

1.1.3 Where appropriate, the CRA shall:

- a. establish WFA committees, where appropriate, to manage the WFA situations within the CRA.
- b. Notify the PSAC 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 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), 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 PSAC representatives as completely as possible regarding any WFA situation as soon as possible after the decision has been made and throughout the process. The CRA will make available to the PSAC 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 PSAC, indicating the reasons for the decision together with any enclosures.

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 they have become subject to 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 affected employees, surplus employees and laid-off persons, if necessary.

1.1.17 Relocation of surplus employees or laid-off persons 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 "preferred status individuals," qualified and interested in the position being filled; or

- no available local surplus employees or laid-off persons who are interested and 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 directives.

1.1.19 For the purposes of the Directive on Relocation, 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 purposes of the Directive on Travel, laid-off persons travelling to interviews for possible appointment 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, the 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 private 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 them 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 PSAC.

1.1.27 When a surplus employee refuses a reasonable job offer, they 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.

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1.1.29 The CRA shall inform and counsel affected and surplus employees as early and as completely as possible. In addition, the CRA shall assign a counsellor to assist, affected and surplus employees and laid-off persons to work with them throughout the process. Such counselling is to include explanations and assistance concerning:

- a. the workforce adjustment situation and its effect on that individual;
- b. the Workforce Adjustment Appendix;
- c. the Preferred Status Administration Process and how it works from the employee's perspective (referrals, interviews or "boards," feedback to the employee, follow-up by the CRA, 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 surplus preferred status period in which to secure a reasonable job offer, a Transition Support Measure, and 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 a 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 (Schedule I, IV and V of the Financial Administration Act) to a surplus employee for whom the Commissioner cannot provide a guarantee of a reasonable job offer within the CRA;
 - q. advising employees of the right to be represented by the PSAC 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 employee and the delegated manager.

1.1.31 Severance pay and other benefits flowing from other clauses in this 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 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 directly to the PSAC on the numbers and status of their members who are in the preferred status Administration 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 PSAC in the application of this Appendix.

1.2.2 Employees who are directly affected by 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 to attend appointments related to referrals;
- 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) days after being declared opting.
- 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 workforce adjustment 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 PSAC. 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 work unit is 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 WFA situation.

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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 work unit, or if the employee fails to provide their intention to move within the six (6) months, the Commissioner cannot 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 surplus employees, and laid-off persons, the CRA shall make every reasonable effort to retrain such individuals 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 employee to a specific vacant position or will enable the employee 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 surplus 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, an 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 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

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4.3.1 A laid-off person shall be eligible for retraining, with the approval of the CRA, providing:

- a. retraining is needed to facilitate the appointment of the person to a specific vacant position;
- b. the person meets the minimum staffing requirements set out in the CRA Staffing Program for appointment to the group concerned;
- c. there are no other available individuals with a preferred status who qualify for the position; and
- d. the CRA is unable to justify its decision not to retrain the person. Such decision will be provided in writing.

4.3.2 When a person is offered an appointment conditional on successful completion of retraining, a retraining plan reviewed by the CRA shall be included in the letter of offer. If the person accepts the conditional offer, they 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 a person accepts an appointment to a position with a lower maximum rate of pay than the position from which they were 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 Staffing Program.

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 they know or can predict employment availability. Employees in receipt of this guarantee would not have access to the choice of options below.

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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. Employees may also participate in the alternation process in accordance with section 6.3 of this Appendix within the one hundred and twenty (120) day calendar day window before a decision is required of them in 6.1.3.

6.1.3 The opting employee must choose, in writing, one (1) 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 options once they have made a written choice. The CRA shall send a copy of the employee's choice to the PSAC.

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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), surplus preferred status period in which to secure a reasonable job offer.

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 PSAC.

6.2 Voluntary Departure Programs

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 for WFA situations involving five (5) or more employees working at the same group and level within the same work unit. Such a program shall:

- a. Be the subject of meaningful consultations with the WFA committees;
- b. Not be used to exceed reduction targets. Where reasonably possible, CRA will identify the number of positions for reduction in advance of the voluntary departure program 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) or (c)i;
- 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

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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 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 a 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-percent (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. 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 are 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) month surplus preferred status period.
 - Employees with more than twenty (20) years of service are eligible to a sixteen (16) month surplus preferred status period.
- ii. i. Should a reasonable job offer not be made within the surplus preferred status period, the employee will be laid off in accordance with the CRA Act. Employees who choose or are deemed to have chosen this option are surplus employees. At the request of the employee, this 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).
- iii. When a surplus employee who has chosen, or who is deemed to have chosen, 6.4.1 option (a) offers to resign before the end of the 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 option (b), the Transition Support Measure.
 - iv. 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. The CRA will also make every reasonable effort to market a surplus employee in the public service (Schedule I, IV, and V of the Financial Administration Act) within the employee's headquarters as defined in the CRA Travel Policy.

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 TSM (see option 6.4.1 (b) above) plus an amount of not more than seventeen thousand dollars (\$17,000) for reimbursement of receipted expenses 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 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 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.

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6.4.6 All opting employees will be entitled to up to one thousand two hundred dollars(\$1,200) for 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 person who has received pay in lieu of unfulfilled surplus period, a TSM or an Education Allowance and is appointed to the CRA shall reimburse the Receiver General for Canada by an amount corresponding to the period from the effective date of such 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 person who has received an Education Allowance will not be required to reimburse tuition expenses, costs of books and relevant equipment, for which they 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 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 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** is the transfer of any work, undertaking or business of the CRA to any employer that is outside the CRA.

For the purposes of this part, a **reasonable job offer** 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** is the termination of employment referred to in paragraph 51(1)(g) of the 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 PSAC component(s) of its intention.

The notice to the PSAC component(s) 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 WFA-ASD committee will be created for ASD initiatives and will have equal representation from the CRA and the PSAC component(s). 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 commercialisation and creation of new agencies consultation opportunities will be given to the PSAC Component; 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.

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7.2.2 There are three 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 percent (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 percent (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, 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 Types 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.

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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 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.

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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, 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 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 employees 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 percent (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 percent (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 this 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.

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7.9.2 Notwithstanding the provisions of this 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 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.

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 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 percent (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. 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, 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.

Annex B – Transition Support Measure

Table reflects the transition support measure from the years in service to the payment in weeks' pay.

Years of Service (See Note)	Transition Support Measure (TSM) (Payment in weeks' pay)
0	10
1	22
2	24
3	26
4	28
5	30
6	32
7	34
8	36
9	38
10	40
11	42
12	44
13	46

Table reflects the transition support measure from the years in service to the payment in weeks' pay.

Years of Service (See Note)	Transition Support Measure (TSM) (Payment in weeks' pay)
14	48
15	50
16	52
17	52
18	52
19	52
20	52
21	52
22	52
23	52
24	52
25	52
26	52
27	52
28	52
29	52
30	49
31	46
32	43
33	40
34	37

Table reflects the transition support measure from the years in service to the payment in weeks' pay.

Years of Service (See Note)	Transition Support Measure (TSM) (Payment in weeks' pay)
35	34
36	31
37	28
38	25
39	22
40	19
41	16
42	13
43	10
44	07
45	04

Note

Years of service are the total number of years of service in the CRA and in any department, Agency or other portions of the public service specified in Schedule I, IV and V of the Financial Administration Act (FAA).

For permanent seasonal and part-time employees, the TSM will be pro-rated in the same manner as severance pay under the terms of the collective agreement.

Severance pay provisions of the collective agreement are in addition to the TSM.