



---

## **CRA NEGOTIATIONS 2025**

**Program Delivery and Administrative Services:**

**Wage proposal**

**December 2025**

This document represents the proposal of the Public Service Alliance of Canada (the “Union”). This proposal is being submitted to the Canada Revenue Agency (the “Employer”) without prejudice to any future proposed amendments and/or additions, and subject to any errors and/or omissions.

The Union reserves the right to introduce, amend, and/or withdraw its proposal and/or to introduce counter proposals to the Employer's proposals.

## **Contents**

1.	Market Adjustment	4
2.	General Economic Increases	9
3.	Implementation	10
4.	NEW: Pay System Penalty Payments and Overpayment Recovery	10
5.	NEW: Service Levels	12
6.	NEW: Procurement	13
7.	FAIR PENSION PLAN PROVISIONS	14
8.	Article 65: duration	15

## **Tables**

Table 1: Wage discrepancy between CRA and FB classifications 5

Table 2: CRA occupational groups and levels converted to SP 7

Table 3 Conversion of occupational groups and levels converted to the FB occupational group and level.  
8

The proposal is in line with recent wage trends and current and projected economic and fiscal circumstances. It seeks to restore appropriate relationships between and among classifications and occupations within the federal public service.

The **wage** proposal **comprises** can be separated into two interrelated parts: market adjustment and competitive economic increases. The union also has a proposal for implementation of the collective agreement.

### **Market Adjustment**

To ensure comparability and competitiveness with terms and conditions of employment in similar occupations in the federal public service, the Union proposes that effective November 1st, 2024 (prior to applying economic increase) a wage adjustment of **12%** to all levels of the Appendices A, A-1 and A-2.

The adjustment is based on wage comparison between the salary on November 1<sup>st</sup> 2025 at the Canada Border Service Agency and the Canada Revenue Agency for similar occupations. It also takes into account increases negotiated for other comparable groups in the federal public administration.

CCRA Canada Customs and Revenue Agency (CCRA) was a department of the government of Canada that existed from November 1<sup>st</sup>, 1999, until December 12, 2003. The CCRA was subsequently split into:

- Canada Border Services Agency
- Canada Revenue Agency

For several years employees of CCRA, and subsequently Canada Border Services Agency and Canada Revenue Agency, shared the same occupational groups and salaries. Over time, both agencies moved to their own occupational groups. Through this process and through multiple rounds of bargaining, employees that used to receive similar pay while they were sharing the same occupational group are now receiving vastly different salaries even though the work performed is still largely similar across both agencies (in terms CRA and non-uniformed personnel at CBSA). This wage discrepancy is clearly represented in **Table 1:** in the table below.

**Table 1: Wage discrepancy between CRA and FB classifications**

Old CCRA Classification	New Current Classification	CRA PSAC Employee Count	Rates December 2024
PM-02	FB-02	6996	87,708
	SP-05		79,657
	<b>% difference</b>		<b>10.1%</b>
PM-04	FB-04	2767	105,958
	SP-07		93,255
	<b>% difference</b>		<b>13.6%</b>
MG-03	FB-05	1222	115,554
	MG-SPS 03		101,787
	<b>% difference</b>		<b>13.5%</b>
PM-05	FB-06	2508	126,963
	SP-08		109,594
	<b>% difference</b>		<b>15.8%</b>
MG-05	FB-07	198	140,606
	MG-SPS-05		135,682
	<b>% difference</b>		<b>3.6%</b>
MG-06	FB-08	148	153,750
	MG-SPS-06		149,100
	<b>% difference</b>		<b>3.1%</b>
<b>Total Employee Count</b>		<b>13,839</b>	
<b>Weighted Average</b>			<b>12.0%</b>

Methodological Notes:

- 1) The PM-03-FB-03-SP-06 is excluded from the average calculation as most of the FB-03 at CBSA are either Border Service Officers or Inland Enforcement Officers. There are no equivalent positions for employees doing this work at the CRA.
- 2) The comparison also focusses exclusively on the old PM and MG classifications as those two classifications represent the majority of the classifications that were converted to FB.

- 3) The employee count used in the table was shared with the Union by the employer on **December 1, 2025**.

## CRA conversion of previous occupational groups and levels to the SP occupational group

The following grid **Table 2** shows where the majority of previous occupational groups and levels were converted to the SP occupational group and level.<sup>1</sup>

**Table 2: CRA occupational groups and levels converted to SP**

SP-01	SP-02	SP-03	SP-04	SP-05
CR-01	CR-03	CR-04	AS-01	AS-02
CR-02	DA-PRO-02	DA-PRO-03	CR-05	DA-PRO-05
DA-CON-01	GS-STS-03	GL-MAN-06	DA-PRO-04	DD-04
DA-CON-02	GS-STS-04	ST-OCE-03	GT-02	GT-03
GS-PRC-02	ST-OCE-02	ST-SCY-02	PG-01	IS-02
			PM-01	OM-02
			PR-COM-03	PM-02
SP-06	SP-07	SP-08	SP-09	SP-10
AS-03	AS-04	AS-05	AS-06	AS-07
PG-02	GT-04	GT-05	GT-06	IS-06
PM-03	IS-03	IS-04	IS-05	PG-05
	OM-03	OM-04	OM-05	PM-06
	PG-03	PG-04		
	PM-04	PM-05		

<sup>1</sup> Extract from Appendix B of the collective agreement

**Table 3 Conversion of occupational groups and levels converted to the FB occupational group and level.**

FB	Previous Occupational Group	Previous Department	Total
2	PM 01	CRA	4
		IMC	10
	PM 02	CRA	66
		IMC	30
3	EG 01	CFIA	3
	EG 02	CFIA	2
	EG 03	CFIA	10
	EG 04	CFIA	3
	PM 01	CFIA	1
	PM 02	CFIA	62
		IMC	114
	PM 03	CRA	4721
		IMC	680
	PM 04	CRA	40
4	PM 03	CFIA	1
		CRA	94
	PM 04	CRA	663
		IMC	219
	PM 05	IMC	15
	PM 06	CRA	3
5	EG 04	CFIA	1
	MG 03	CRA	448
	PM 04	CFIA	2
		CRA	168



FB	Previous Occupational Group	Previous Department	Total
		IMC	81
	PM 05	IMC	3
6	MG 04	CRA	98
	PM 05	CRA	239
		IMC	56
	PM 06	CRA	1
7	MG 04	CRA	20
	MG 05	CRA	49
	PM 05	CRA	2
8	EX 00	CRA	47
	MG 06	CRA	123
	PM 05	CRA	2
	PM 06	CFIA	1
		IMC	29
Total			8111

### General Economic Increases

The Union proposes the following economic increases to all rates of pay for all bargaining unit employees:

Effective November 1, 2025 (after market adjustments):	4.75%
Effective November 1, 2026:	4.75%
Effective November 1, 2027:	4.75%

## **Implementation**

### ***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***

**Delete the current MOU and replace with:**

- 1. The effective dates for economic increases will be specified in the collective agreement. Other provisions of the collective agreement will be effective as follows:**
  - a. All components of the agreement unrelated to pay administration will come into force upon ratification of this agreement unless otherwise expressly stipulated.**
  - b. Payment of premiums, allowances, insurance premiums and coverage and overtime rates in the collective agreement will continue to be paid as per the previous provisions until changes come into force as stipulated in 2.a).**
  - c. Salary rate changes and increases to existing allowances shall be retroactive to the expiry date of the previous collective agreement.**
  - d. New allowances shall be retroactive to the signature date of this collective agreement.**
- 2. The collective agreement will be implemented over the following time frames:**
  - a. All provisions of this agreement related to pay administration including salary rate changes, retroactive amounts payable and compensation increases (such as premiums, allowances, overtime rates, etc.) will be implemented on or before *[insert date]*.**
- 3. Employee recourse**
  - a. Employees in the bargaining unit for whom the collective agreement is not fully implemented on or before *[insert date]* will be entitled to a lump-sum payment of two hundred dollars (\$200) when the outstanding amount owed is greater than five hundred dollars (\$500). Employees will be entitled to an additional two hundred dollars (\$200) for every subsequent complete period of ninety (90) days their collective agreement is not fully implemented. These amounts will be included in their final retroactive payment.**

#### **NEW: Pay System Penalty Payments and Overpayment Recovery**

##### **Penalty Payments**

The Employer shall continue to provide a pay system penalty payment to employees until the pay system meets reasonable service standards and the backlog is resolved.

##### **Overpayment Recovery**

The parties agree that when an overpayment is more than six years old, any recovery attempt by the Employer is statute-barred as per the limitation period found in the *Crown Liability and Proceedings Act*. In such cases, the Employer will immediately cease any recovery attempt.

#### **NEW: Service Levels**

The parties agree that there shall be no further reduction in resources for services unless a jointly agreed independent assessments are completed that ensure that budget and program cuts and changes will not compromise the quality, accessibility, or timeliness of services provided to the public.

### **NEW: Procurement**

The parties agree that the Employer should require local content in federal procurements to support Canadian jobs and industries first

For government procurements under the Directive on the Management of Procurement, organizations must prioritize Canadian supplier and, at a minimum, ensure that XX% of the total annual value of the contracts they award are held by Canadian supplier as defined in the *Interim Policy on Reciprocal Procurement*.

Notwithstanding the above, procurement contracts shall prioritize First Nation, Inuit, or Metis-made and/or union-made where possible.

The Employer is responsible for publishing information on prioritizing Canadian supplier against the mandatory minimum target within six (6) months after fiscal year-end.

### **Fair Pension Plan Provisions**

The government must ensure fairness in the pension plan for federal public service employees. To this end, the parties agree to:

1. Amend the pension plan to repeal the changes to the Public Service Superannuation Act that raised the minimum, unreduced retirement age to sixty years old with thirty years of service for anyone hired into the federal public service after January 1, 2013.
2. Amend the pension plan to ensure all contributions remain in the plan.

**Article 65: duration**

**65.01** This Agreement shall expire on October 31, **2028**.

**65.02** Unless otherwise expressly stipulated, the provisions of this Agreement shall become effective on the date of ratification.