

**Memorandum of Understanding
between
the Canada Revenue Agency
and
the Public Service Alliance of Canada, Union of Tax Employees**

Preamble

In an effort to provide incentives for the recruitment and retention of compensation advisors at the SP-04, SP-05 and SP-06 group and levels working at the Compensation Client Service Centres, the Canada Revenue Agency (CRA) will provide incentives to current employees, new recruits, and returning retirees who perform duties that are directly linked to pay operations and transactions at the Agency.

Part A - Incentives

Commencing on the date of signing of this Memorandum of Understanding (MOU), and ending June 1, 2018, compensation advisors covered by the CRA/ Public Service Alliance of Canada, Union of Tax Employees (PSAC-UTE) collective agreement at the SP-04, SP-05 and SP-06 group and levels (hereafter referred to as "employees") shall be eligible to receive the following incentive payments:

1. One-time incentive payment

The Employer will provide an incentive payment to employees of \$4,000, only once during the employee's entire period of employment in the federal public service.

- **Current employees** will receive the incentive payment as two (2) \$2,000 lump sums, one payable effective the date of signing of this MOU and one payable July 1, 2018.
- **New recruits** hired after the signing of this MOU and prior to June 1, 2018, will receive the incentive payment after completing a one-year period of continuous employment.
- **Retirees** who come back to work as Compensation Advisors after the signing of this MOU and prior to June 1, 2018, will earn the incentive payment through pro-rated payments over a six-month contiguous or non-contiguous period of employment, starting upon commencement of employment. The full amount of the incentive payment will be pro-rated to the period worked up to a maximum period of six months, and paid in increments on a bi-weekly basis. The qualifying period to receive the award is shorter than the qualifying period for new recruits in recognition of the experience a retiree will contribute to the operations immediately upon hiring.
- **Part-time employees** shall be entitled to the payment on a pro rata basis based on actual hours worked during the relevant qualifying period as per the above, as a percentage of full time hours.

2. Overtime

Overtime shall be compensated at double (2) time for overtime worked during the period between August 1, 2017 and June 1, 2018.


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a) Carry-Over and/or liquidation of vacation leave

- i. Where, in the vacation year 2017-2018, an employee has not been granted all of the vacation leave credited to the employee, the unused portion of their vacation leave on March 31, 2018 shall be carried over into the following vacation year.
- ii. If on March 31, 2019, an employee has more than two hundred and sixty-two decimal five (262.5) hours of unused vacation leave credits, a minimum of seventy-five (75) hours per year of the excess balance shall be granted or paid in cash, in accordance with the employee's choice, by March 31 of each year commencing March 31, 2019, until all vacation leave credits in excess of two hundred and sixty-two decimal five (262.5) hours have been liquidated. Payment shall be in one instalment per year and shall be at the employee's daily rate of pay, as calculated from the classification prescribed in his or her certificate of appointment of his or her substantive position on March 31, 2018.

b) Compensation in cash or leave with pay

All compensatory leave earned in the fiscal year 2017-2018, shall not be paid out, in whole or in part, other than at the request of the employee and with the approval of the Employer. For greater clarity, the provisions of article 28.07(a) of the PSAC-UTE collective agreement remain applicable. Should the employee request accumulated compensatory leave be paid out on September 30, 2018, it will be paid out at the employee's hourly rate of pay as calculated from the classification prescribed in the certificate of appointment of his or her substantive position on September 30, 2018.

Part B - Other provisions

Pay processing of the incentive payments for retirees and part-time employees, as well as overtime will be implemented within 150 days following the signature of this agreement. The parties agree that the terms of this MOU will not be affected by any notice to bargain served under section 106 of the *Federal Public Sector Labour Relations Act*. As such, the terms and conditions set out in this MOU will cease on the dates indicated in the MOU and will not be continued in force by the operation of s. 107.

Prior to June 1, 2018 the parties may agree by mutual consent to extend the limitation periods set out in clauses 2 and 3 (a) and (b), based on an assessment of working conditions, recruitment and retention issues with compensation advisors and the need to continue to provide for increased capacity.

The parties recognize that an extension of these clauses is made without prejudice or precedent and will in no way bind the parties to any particular position that they may wish to take on overtime, carry-over and/or liquidation of vacation leave or compensation in cash or leave with pay issues during any round of collective bargaining.



SIGNED AT OTTAWA, this day of
30 January, 2018.

THE CANADA REVENUE AGENCY



Dan Couture
Assistant Commissioner
Human Resources Branch
and Chief Human Resources Officer

THE PUBLIC SERVICE ALLIANCE OF
CANADA
UNION OF TAXATION EMPLOYEES



Marc Brière
National President
Union of Taxation Employees



Charles Vézina
Director
Labour Relations Division



Shane O'Brien
Senior Labour Relations Officer
Union of Taxation Employees



MARC BELLAVANCE
NEGOTIATOR

