



Agreement between the Canada Revenue Agency and the Professional Institute of the Public Service of Canada

Expiry date: December 21, 2026

 [PDF \(Portable document format\) version](#)

Group: Audit, Financial and Scientific (all employees)

Note

Provisions preceded by two asterisks have been the object of changes from the previous collective agreement.

Table of contents

1. [Purpose of Agreement](#)
2. [** Interpretation and Definitions](#)
3. [Official Texts](#)
4. [** Application](#)
5. [Management Rights](#)
6. [Rights of Employees](#)
7. [Publications and Authorship](#)
8. [** Hours of Work](#)
9. [** Overtime](#)
10. [** Call-Back](#)
11. [Standby](#)
12. [** Designated Paid Holidays](#)

13. Travelling Time
14. ** Leave – General
15. ** Vacation Leave
16. ** Sick Leave
17. ** Other Leave With or Without Pay.
 - 17.01. Validation
 - 17.02. ** Bereavement leave with pay.
 - 17.03. Pregnancy/Maternity leave without pay.
 - 17.04. ** Pregnancy/Maternity allowance
 - 17.05. Special pregnancy/maternity allowance for totally disabled employees
 - 17.06. Parental leave without pay.
 - 17.07. ** Parental allowance
 - 17.08. Special parental allowance for totally disabled employees
 - 17.09. Medical appointment for pregnant employees
 - 17.10. ** Pregnancy/Maternity-related reassignment or leave
 - 17.11. Leave without pay for personal needs
 - 17.12. ** Leave without pay for relocation of spouse
 - 17.13. ** Leave with pay for family-related responsibilities
 - 17.14. ** Leave without pay for family-related needs
 - 17.15. Court leave with pay.
 - 17.16. Leave with pay for participation in a staffing process
 - 17.17. Injury-on-duty leave with pay.
 - 17.18. Examination leave
 - 17.19. Religious obligations
 - 17.20. Pre-retirement leave
 - 17.21. Personal Leave
 - 17.22. Caregiving leave
 - 17.23. Leave with or without pay for other reasons
 - 17.24. ** Domestic violence leave
 - 17.25. ** Leave for traditional indigenous practices
18. ** Career Development
19. Severance Pay
20. Reclassification and Statement of Duties
21. Registration Fees

22. **Professional Accounting Association Membership Fee
23. ** Technological Change
24. Safety and Health
25. ** Recognition
26. Check-Off
27. ** Use of Employer Facilities
28. ** Information
29. Employee Representatives
30. Leave for Labour Relations Matters
31. Job Security
32. Contracting Out
33. Interpretation of Agreement
34. Grievance Procedure
35. ** Joint Consultation
36. ** Standards of Discipline
37. Labour Disputes
38. ** Part-Time Employees
39. ** Employee Performance Review and Employee Files
40. Employment References
41. ** Sexual Harassment
42. ** No Discrimination
43. Immunization
44. Pay Administration
45. Restriction On Outside Employment
46. Agreement Re-Opener
47. ** Duration
 - ** Appendix "A" - Annual Rates of Pay
 - Appendix "B" - Memorandum of Understanding in Respect of The Reimbursement of Professional Engineering (P.Eng (professional engineering)) Annual Membership Fees
 - Appendix "C" - Memorandum of Understanding in Respect of The Reimbursement of Chartered Business Valuators or Law Society Professional Membership Fees
 - Appendix "D" - Memorandum of Understanding in Respect of The Reimbursement of Appraisers' Professional Membership Fees

- Appendix "E" – Memorandum of Understanding in Respect of The Continued Application of Certain Provisions for Positions Converted to MG (Management Group)
- ** Appendix "F" – Memorandum of Understanding with Respect to a Personnel Psychologist (PS) Terminable Allowance
- ** Appendix "G" – Work Force Adjustment
 - General
 - Application
 - Collective agreement
 - ** Objectives
 - Definitions
 - Monitoring
 - References
 - Enquiries
 - Part I (Roman numeral one) – Roles and Responsibilities
 - 1.1 CRA (Canada Revenue Agency)
 - 1.2 Employees
 - Part II (Roman numeral two) – Official Notification
 - 2.1 CRA (Canada Revenue Agency)
 - Part III (Roman numeral three) – Relocation of a Work Unit
 - 3.1 General
 - Part IV (Roman numeral four) – Retraining
 - 4.1 General
 - 4.2 Surplus employees
 - 4.3 Laid-off persons
 - Part V (Roman numeral five) – Salary Protection
 - 5.1 Lower-level position
 - Part VI (Roman numeral six) – Options for Employees
 - 6.1 General
 - ** 6.2 Voluntary programs
 - 6.3 Alternation
 - 6.4 Options
 - 6.5 Retention payment
 - Part VII (Roman numeral seven) – Special Provisions Regarding Alternative Delivery Initiatives
 - Preamble

- 7.1 Definitions
- 7.2 General
- 7.3 Responsibilities
- 7.4 Notice of alternative delivery initiatives
- 7.5 Job offers from new employers
- 7.6 Application of other provisions of the appendix
- 7.7 Lump-sum payments and salary top-up allowances
- 7.8 Reimbursement
- 7.9 Vacation leave credits and severance pay.
- Annex A – Statement of Pension Principles
- Annex B – Transition Support Measure
- ** Appendix "H" – Memorandum of Understanding with Respect to Implementation of The Collective Agreement
- Appendix "I" – Memorandum of Understanding with Respect to Workplace Harassment
- Appendix "J" – Severance Pay – Historical Provisions for the Elimination of Severance Pay for Voluntary Separations (Resignation and Retirement)
- Appendix "K" – Memorandum of Understanding with Respect to Standards of Discipline
- ** Appendix "L" – Reserved for future use
- ** Appendix "M" – Memorandum of Understanding with Respect to Classification Matters
- ** Appendix "N" – Memorandum of Understanding with Respect to an Extension of an Initiative Regarding Flexible Working Arrangements
- ** Appendix "O" – Reserved for future use

Article 1 – Purpose of Agreement

1.01 The purpose of this Agreement is to maintain harmonious and mutually beneficial relationships between the Employer, the employees and the Institute, to set forth certain terms and conditions of employment relating to remuneration, hours of work, employee benefits and general working conditions affecting employees described in the certificate issued by the Federal Public Sector Labour Relations and Employment Board on December 12, 2001, and as amended on July 29, 2005, covering employees of the Audit, Financial and Scientific bargaining unit.

1.02 The parties to this Agreement share a desire to improve the quality of the Canada Revenue Agency, to maintain professional standards and to promote the well-being and increased efficiency of its employees to the end that the people of Canada will be well and effectively served.

Accordingly, they are determined to establish within the framework provided by law, an effective working relationship at all levels of the Canada Revenue Agency in which members of the bargaining units are employed.

**** Article 2 – Interpretation and Definitions**

2.01 For the purpose of this Agreement:

a. **"alternate provision"**

means a provision of this Agreement which may only have application to a particular occupational group or certain employees within a bargaining unit (disposition de dérogation);

b. **"bargaining unit"**

means the employees of the Employer in the group described in Article 25, Recognition (unité de négociation);

c. **"common-law partner"**

means a person cohabiting in a conjugal relationship with an employee for a continuous period of at least one (1) year (personne conjointe de fait);

d. **"compensatory leave"**

means leave with pay in lieu of cash payment for overtime, work performed on a designated holiday, travelling time compensated at overtime rate, call-back and reporting pay. The duration of such leave will be equal to the time compensated or the minimum time entitlement multiplied by the applicable overtime rate. The rate of pay to which an employee is entitled during such leave shall be based on the employee's hourly rate of pay as calculated from the classification prescribed in the employee's certificate of appointment on the day immediately prior to the day on which leave is taken (congé compensatoire);

e. **"continuous employment"**

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

f. **"daily rate of pay"**

means an employee's weekly rate of pay divided by five (5) (taux de rémunération journalier);

g. **"day of rest"**

in relation to an employee means a day, other than a designated paid holiday, on which that employee is not ordinarily required to perform the duties of the employee's position other than by reason of the employee being on leave (jour de repos);

h. "designated paid holiday"

- i. means the twenty four (24) hour period commencing at 00:01 hour of a day designated as a holiday in this Agreement (jour férié désigné payé);
- ii. however, for the purpose of the administration of a shift that does not commence and end on the same day, such shift shall be deemed to have been entirely worked:
 - A. on the day it commenced where half (1/2) or more of the hours worked fall on that day, or
 - B. on the day it terminates where more than half (1/2) of the hours worked fall on that day.

i. "double time"

means two (2) times the employee's hourly rate of pay (tarif double);

j. "employee"

means a person so defined by the Federal Public Sector Labour Relations Act and who is a member of the bargaining unit (Personne salariée);

k. "Employer"

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

l. "excluded provision"

means a provision of this Agreement which may have no application at all to either a particular occupational group or to certain employees within a bargaining unit and for which there are no alternate provisions (disposition exclue);

m. "family"

except where otherwise specified in this Agreement, means parent (or alternatively stepparent, or foster parent), sibling, stepsibling, spouse (including common-law partner spouse cohabiting with the employee), child (including child of common-law partner or foster child), stepchild or ward of the employee, grandchild, parent in-law, child-in-law, grandparent (including grandparent of spouse), and any relative permanently residing in the employee's household or with whom the employee permanently resides (famille);

n. "headquarters area"

has the same meaning as given to the expression in the Employer's travel policy (zone d'affectation);

o. "hourly rate of pay"

means a full-time employee's weekly rate of pay divided by thirty-seven decimal five (37.5) (taux de rémunération horaire);

p. **"Institute"**

means the Professional Institute of the Public Service of Canada (Institut);

q. **"lay-off"**

means the termination of an employee's employment because of lack of work or because of the discontinuance of a function (mise en disponibilité);

r. **"leave"**

means authorized absence from duty by an employee during the employee's regular or normal hours of work (congé);

s. **"membership dues"**

means the dues established pursuant to the by-laws and regulations of the Institute as the dues payable by its members as a consequence of their membership in the Institute, and shall not include any initiation fee, insurance premium, or special levy (cotisations syndicales);

t. **"overtime"**

means work required by the Employer, to be performed by the employee in excess of their daily hours of work (heures supplémentaires);

u. **"spouse"**

will, when required, be interpreted to include "common-law partner" except, for the purposes of the Foreign Service Directives, the definition of "spouse" will remain as specified in Directive 2 of the Foreign Service Directives (épouse ou époux);

v. **"straight-time rate"**

means the employee's hourly rate of pay (tarif normal);

w. **"time and one-half"**

means one and one half (1 1/2) times the employee's hourly rate of pay (tarif et demi);

x. **"weekly rate of pay"**

means an employee's annual rate of pay divided by 52.176 (taux de rémunération hebdomadaire).

2.02 Except as otherwise provided in this Agreement, expressions used in this Agreement,

a. if defined in the Federal Public Sector Labour Relations Act, have the same meaning as given to them in the Federal Public Sector Labour Relations Act,

and

b. if defined in the Interpretation Act, but not defined in the Federal Public Sector Labour Relations Act, have the same meaning as given to them in the Interpretation Act.

Article 3 – Official Texts

3.01 Both the English and French texts of this Agreement shall be official.

** Article 4 – Application

4.01 The provisions of this Agreement apply to the Institute, employees and the Employer.

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

Article 5 – Management Rights

5.01 All the functions, rights, powers and authority which the Employer has not specifically abridged, delegated or modified by this Agreement are recognized by the Institute as being retained by the Employer.

Article 6 – Rights of Employees

6.01 Nothing in this Agreement shall be construed as an abridgement or restriction of an employee's constitutional rights or of any right expressly conferred in an Act of the Parliament of Canada.

Article 7 – Publications and Authorship

Preamble

For the purpose of this Article, "publication," shall include, for example, scientific and professional papers, articles, manuscripts, monographs, audio and visual products, and computer software.

7.01 The Employer agrees to continue the present practice of ensuring that employees have ready access to all publications considered necessary to their work by the Employer.

7.02 The Employer agrees that publications prepared by an employee, within the scope of the employee's employment, will be retained on appropriate Agency files for the normal life of such files. The Employer will not unreasonably withhold permission for publication. At the Employer's discretion, recognition of authorship will be given where practicable in Agency publications.

7.03 When an employee acts as a sole or joint author or editor of a publication, the authorship or editorship shall normally be acknowledged on such publication.

7.04

- a. The Employer may suggest revisions to a publication and may withhold approval to publish.
- b. When approval for publication is withheld, the author(s) shall be so informed in writing of the reasons, if requested by the employee.
- c. Where the Employer wishes to make changes in a publication with which the author does not agree, the employee shall not be credited publicly if the employee so requests.

**** Article 8 – Hours of Work**

8.01 General

- a. For the purpose of this Article, a week shall consist of seven (7) consecutive days beginning at 00:01 hours Monday and ending at 24:00 hours Sunday. The day is a twenty-four (24) hour period commencing at 00:01 hours.
- b. Employees will submit weekly activity and attendance reports as determined by the Employer.

8.02 Day work

- a. The normal work week shall be thirty-seven decimal five (37.5) hours and the normal work day shall be seven decimal five (7.5) consecutive hours, exclusive of an unpaid meal break, between the hours of 6:00 a.m. (before midday) and 6:00 p.m. (after midday) The normal work week shall be Monday to Friday inclusive.
- b. Where normal hours are to be changed so that they are different from those specified in paragraph 8.02(a), the Employer, in advance, except in cases of emergency, will consult with the Institute on such hours of work, and in such consultation, will show that such hours are required to meet the needs of the public and/or the efficient operation of the service.
- c. At the request of the employee and with the approval of the Employer, an employee's normal work day can be seven decimal five (7.5) non-consecutive hours, exclusive of an unpaid meal break, provided that it does not result in additional costs to the Employer.

Days of rest

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

Rest periods

- e. i. Where operational requirements permit, the Employer will provide two (2) rest periods of fifteen (15) minutes each, per full working day.
- ii. The Employer shall provide an unpaid meal break of a minimum of thirty (30) minutes per full working day, normally at the mid-point of the working day.

Flexible hours

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

Paragraph 8.02(g) does not apply to employees classified as CS (Computer Systems) working a day work schedule. See alternate provisions at paragraphs 8.03(f) and (g).

Compressed work week

- g. i. Notwithstanding the provisions of this Article, upon request of an employee and the concurrence of the Employer, an employee may complete their weekly hours of employment in a period of other than five (5) full days provided that over a period of fourteen (14), twenty-one (21) or twenty-eight (28) calendar days the employee works an average of thirty-seven decimal five (37.5) hours per week. As part of the provisions of this subparagraph, attendance reporting shall be mutually agreed between the employee and the Employer. In every of fourteen (14), twenty-one (21) or twenty-eight (28) calendar day period such an employee shall be granted days of rest on such days that are not scheduled as a normal work day for them.
- ii. Notwithstanding anything to the contrary contained in this Agreement, the implementation of any variation in hours shall not result in any additional overtime work or additional payment by reason only of such variation, nor shall it be deemed to prohibit the right of the Employer to schedule any hours of work permitted by the terms of this Agreement.

8.03 Shift work

When, because of the operational requirements of the service, hours of work are scheduled for employees on a rotating or irregular basis, they shall be scheduled so that employees work an average of thirty-seven decimal five (37.5) hours per week exclusive of meal breaks.

- a. The Employer will make every reasonable effort:
 - i. not to schedule the commencement of a shift within sixteen (16) hours of the completion of the employee's previous shift;
 - ii. to avoid excessive fluctuation in hours of work; and
 - iii. to grant days of rest which should be consecutive but may be in separate calendar weeks.

- b. The staffing, preparation, posting and administration of shift schedules are the responsibility of the Employer.
- c. The Employer shall set up a shift schedule, which shall cover a minimum period of one (1) week, posted two (2) weeks in advance of the commencement of the scheduled period, which will cover the normal requirements of the work area.
- d. Provided sufficient advance notice is given and with the approval of the Employer, employees may exchange shifts if there is no increase in cost to the Employer.
- e. Where a new shift schedule has to be introduced by the Employer or an existing shift schedule has to be modified, the Employer, in advance, except in cases of emergency, will consult with the Institute on the timing of such shifts.

Alternate provisions

Paragraphs 8.03(f) and (g) also apply to employees classified as CS (Computer Systems) working a day work schedule.

Variable hours of work

- f. The representative of each of the parties here to shall, during the currency of this Agreement, meet and consider the practicality of instituting work schedules that vary from seven decimal five (7.5) hours per day, Monday through Friday each week and/or vary from five (5) days per week. The parties shall make every reasonable effort to establish mutually acceptable work schedules that are consistent with operational requirements and shall particularly consider any specific proposals made by an employee or employees. If employees' requests for a variation in hours of work are consistent with the needs of the operational requirements, then such requests shall be implemented.
- g. Notwithstanding anything to the contrary contained in this Agreement, the implementation of any variation in hours shall not result in any additional overtime work or additional payment by reason only of such variation nor shall it be deemed to prohibit the right of the Employer to schedule any hours of work permitted by the terms of this Agreement.

Terms and conditions governing the administration of variable hours

8.04 For employees to whom the provisions of paragraphs 8.02(f) and 8.03(f) and 8.03(g) apply, the provisions of this Agreement which specifies days shall be converted to hours. Where this Agreement refers to a "day," it shall be converted to seven decimal five (7.5) hours, except in clause 17.02, Bereavement leave with pay, where a day means a calendar day. Whenever an employee changes their variable hours or no longer works variable hours, all appropriate adjustments will be made.

For greater certainty, the following provisions shall be administered as provided herein:

Interpretation and Definition (Article 2)

"Daily rate of pay" – shall not apply.

Overtime (Article 9)

Compensation shall only be applicable on a normal work day for hours in excess of the employee's scheduled daily hours of work.

On days of rest, employees shall be compensated for work performed in accordance with the applicable overtime rate.

Designated Paid Holidays (Article 12)

A designated paid holiday shall account for seven decimal five (7.5) hours only.

Travelling Time (Article 13)

On days of rest, employees shall be compensated in accordance with the applicable overtime rate.

On a normal work day, overtime compensation referred to in paragraph 13.01(b) shall only be applicable for hours in excess of the employee's scheduled daily hours of work.

Leave

When leave is granted, it will be granted on an hourly basis and the hours debited for each day of leave shall be the same as the hours the employee would normally have been scheduled to work on that day.

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8.05 Shift and weekend premiums

a. Shift premium

An employee on shift work shall receive a shift premium of two dollars and fifty cents (\$2.50) per hour for all hours (including overtime hours) worked between 16:00 and 08:00 hours. The shift premium will not be paid for hours worked between 08:00 and 16:00 hours.

b. Weekend premium

i. Employees shall receive an additional premium of two dollars and fifty cents (\$2.50) per hour for work on a Saturday and/or Sunday for hours worked as stipulated in subparagraph 8.05(b)(i) (Roman numeral two) below.

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

**** Article 9 – Overtime**

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

- a. on a normal work day at the rate of time and one-half (1 1/2) for the first seven decimal five (7.5) overtime hours worked and double (2) time thereafter;
- b. on days of rest at the rate of time and one-half (1 1/2) for the first seven decimal five (7.5) overtime hours worked and double (2) time thereafter except, that when an employee is required by the Employer to work on a second or subsequent contiguous day of rest, compensation shall be on the basis of double (2) time for all hours worked on that day and each subsequent day of rest. If, however, the Employer permits the employee to work the required overtime on a day(s) of rest requested by the employee, then the compensation shall be at time and one-half (1 1/2) for the first seven decimal five (7.5) hours worked and double (2) time thereafter;
- c. if an employee is given instructions during his workday to work non-contiguous overtime on that day and works such overtime, they shall be paid for the time actually worked, or a minimum of two (2) hours' pay at straight-time, whichever is the greater;
- d. on a designated paid holiday, at the rate of time and one-half (1 1/2) for the first seven decimal five (7.5) hours worked and double (2) time thereafter;

or

- e. when an employee works on a holiday, which is not their scheduled day of work, which is contiguous to a day of rest on which they also worked, the employee shall be compensated on the basis of double (2) time for each hour worked;
- f. where an employee is required to work a continuous period of overtime during which they become entitled to be paid at the double (2) time rate, the employee will continue to be paid at that rate until the conclusion of the overtime period;
- g. no employee will be required to work more than twenty-four (24) continuous hours. An employee who works sixteen (16) or more continuous hours shall receive a break of at least eight (8) hours before reporting back to work.

9.02 All calculations for overtime shall be based on each completed period of fifteen (15) minutes.

9.03

- a. Except in cases of emergency, call-back, standby or mutual agreement, the Employer shall whenever possible give at least twelve (12) hours' notice of any requirement for the performance of overtime.
- b. Subject to the operational requirements, the Employer shall make every reasonable effort to avoid excessive overtime and to offer overtime work on an equitable basis among readily available qualified employees.

9.04

- a. Upon application by the employee and at the discretion of the Employer, or at the request of the Employer and the concurrence of the employee, compensation earned under this Article may be taken in the form of compensatory leave, which will be calculated at the applicable premium rate laid down in this Article. The Employer reserves the right to direct an employee to take accumulated leave provided the Employer first makes every reasonable effort to grant such leave in such amounts and at such times as the employee may request.
- b. All compensatory leave, earned under this Article and/or Articles 10, Call-back, 11, Standby, 13, Travelling Time, in excess of thirty-seven decimal five (37.5) hours and outstanding at the end of the fiscal year, not used by September 30 of the following fiscal year, shall be paid in cash at the employee's hourly rate of pay on that date. An employee may elect to carry over into the next fiscal year up to a maximum of thirty-seven decimal five (37.5) hours of unused compensatory leave.
- c. At the request of the employee and subject to the discretion of the Employer, or at the request of the Employer and the concurrence of the employee, an employee may request to liquidate up to a maximum of seventy-five (75) hours of earned but unused compensatory leave credits. The granting of such a request is subject to management discretion. If granted, the employee shall be paid at the employee's hourly rate of pay as calculated from the classification prescribed in the certificate of appointment of the employee's substantive position on March 31, of the previous fiscal year.

9.05 When a payment is being made as a result of the application of this Article, the Employer will endeavour to make such payment within six (6) weeks following the end of the pay period for which the employee requests payment or, if payment is required to liquidate compensatory leave outstanding at the expiry of the fiscal year, the Employer will endeavour to make such payment within six (6) weeks of the commencement of the first pay period after March 31.

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9.06 Meal allowance

- a. An employee who works three (3) or more hours of overtime immediately before or immediately following their scheduled hours of work shall be reimbursed for one (1) meal in the amount of twelve dollars (\$12.00) except where free meals are provided. Reasonable time with pay, to be determined by the Employer, shall be allowed to the employee in order to take a meal either at or adjacent to the employee's place of work.
- b. When an employee works overtime continuously extending four (4) hours or more beyond the period provided in (a) above, the employee shall be reimbursed for one (1) additional meal in the amount of twelve dollars (\$12.00) except where free meals are provided. Reasonable time with pay, to be determined by the Employer, shall be allowed to the

employee in order that they may take a meal break either at or adjacent to their place of work.

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

- i. to an employee who is in travel status which entitles the employee to claim expenses for lodging and/or meals; or
- ii. to an employee who has obtained authorization to work at their residence or at another place to which the Employer agrees.

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9.07 Applicable pay on day of rest or designated paid holiday

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

- i. compensation at the applicable overtime rate,
or

- ii. compensation equivalent to four (4) hours' pay at the employee's hourly rate of pay, except that the minimum of four (4) hours' pay shall apply only the first time an employee is required to report for work during a period of eight (8) hours, starting with the employee's first reporting.

Exclusion provision

Clause 9.08 applies to employees classified as CS (Computer Systems) only.

9.08 When, in a situation involving overtime, employees are required to report to, remain at, or return to work outside their working hours and their normal mode of transportation has been displaced, the payment of the Employer requested kilometric rate as specified in the Employer's Travel Policy or the use of a taxi, as determined by the Employer, shall be authorized from the employee's residence to the workplace and/or return if necessary. Additional out-of-pocket parking expenses deemed appropriate by the Employer will also be authorized.

**** Article 10 – Call-Back**

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10.01

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

Subparagraph 10.01(a)(i (Roman numeral one)) does not apply to employees classified as CS (Computer Systems). See alternate provisions.

- i. a minimum of three (3) hours' pay at the applicable overtime rate, for each call-back to a maximum of eight (8) hours' pay in an eight (8) hour period;

Alternate provision

Subparagraph 10.01(a)(ii (Roman numeral two)) applies to employees classified as CS (Computer Systems) only.

- ii. compensation equivalent to three (3) hours' pay at the applicable rate for overtime;
or

- b. compensation at the applicable overtime rate for each hour worked.

10.02 Overtime earned under clause 10.01 shall be compensated in cash except where, upon application by the employee and at the discretion of the Employer, overtime may be taken in the form of compensatory leave in accordance with clauses 9.04 and 9.05 of Article 9, Overtime.

10.03 Other than when required by the Employer to use a vehicle of the Employer for transportation to a work location other than the employee's normal place of work, time spent by the employee reporting to work or returning to their residence shall not constitute time worked.

Alternate provision

Clause 10.04 applies to employees classified as CS (Computer Systems) only.

10.04 When an employee is called back to work under the conditions described in clause 10.01 and is required to use transportation services other than normal public transportation services, the employee shall be reimbursed for reasonable expenses incurred as follows:

- a. the payment of the Employer requested kilometric rate as specified in the Employer's Travel Policy or the use of a taxi, as determined by the Employer, from the employee's residence to the work place and/or return, if necessary;
- b. additional out-of-pocket expenses associated with parking or other transportation deemed appropriate by the Employer.

**** Article 11 – Standby**

11.01 When the Employer requires an employee to be available on standby during off-duty hours an employee shall be compensated at the rate of one-half (1/2) hour for each four (4) hour period or portion thereof for which the employee has been designated as being on standby duty.

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

11.03 No standby duty payment shall be granted if any employee is unable to report for duty when required.

11.04 An employee on standby duty who is required to report for work shall be paid, in addition to the standby pay, the greater of:

a. the applicable overtime rate for the time worked;

or

b. the minimum of three (3) hours' pay at the applicable rate for overtime; except that this minimum shall only apply once during a single period of eight (8) hours' standby duty.

11.05 Other than when required by the Employer to use a vehicle of the Employer for transportation to a work location other than an employee's normal place of work, time spent by the employee reporting to work or returning to their residence shall not constitute time worked.

11.06 Compensation earned under this Article shall be compensated in cash except where, upon application by the employee and at the discretion of the Employer, such compensation may be taken in the form of compensatory leave in accordance with clauses 9.04 and 9.05 of Article 9, Overtime.

Alternate provisions

Clauses 11.07 and 11.08 apply to employees classified as CS (Computer Systems) only.

11.07 When an employee on standby duty is called back for work under the conditions described in clause 11.04 and is required to use transportation services other than normal public transportation services, the employee shall be compensated in accordance with clause 10.04 of this Agreement.

11.08 The Employer agrees that in the areas and in the circumstances where electronic paging devices are both practicable and efficient they will be provided without cost to those employees on standby duty.

**** Article 12 – Designated Paid Holidays**

**

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

- a. New Year's Day,
- b. Good Friday,
- c. Easter Monday,
- d. the day fixed by proclamation of the Governor in Council for celebration of the Sovereign's birthday,
- e. Canada Day,
- f. Labour Day,
- g. National Day for Truth and Reconciliation,
- h. the day fixed by proclamation of the Governor in Council as a general day of Thanksgiving,
- i. Remembrance Day,
- j. Christmas Day,
- k. Boxing Day,
- l. one (1) additional day in each year that, in the opinion of the Employer, is recognized to be a provincial or civic holiday in the area in which the employee is employed or in any area where, in the opinion of the Employer, no such day is recognized as a provincial or civic holiday, the first Monday in August,

and
- m. one (1) additional day when proclaimed by an Act of Parliament as a national holiday.

12.02

- a. An employee absent without pay on both the employee's full working day immediately preceding and the employee's full working day immediately following a designated paid holiday, is not entitled to pay for the holiday, except in the case of an employee who is granted leave without pay under the provisions of Article 30, Leave for labour relations matters.
- b. A designated paid holiday shall account for seven decimal five (7.5) hours.

12.03 Designated paid holiday falling on a day of rest

When a day designated as a paid holiday under clause 12.01 above coincides with an employee's day of rest, the holiday shall be moved to the employee's first normal working day following their day of rest. When a day that is a designated holiday is so moved to a day on which the employee is on leave with pay, that day shall count as a holiday and not as a day of leave.

12.04 When a day designated as a paid holiday for an employee is moved to another day under the provisions of clause 12.03 above:

- a. work performed by an employee on the day from which the holiday was moved shall be considered as work performed on a day of rest,

and

- b. work performed by an employee on the day to which the holiday was moved, shall be considered as work performed on a holiday.

12.05 Compensation for work on a paid holiday

Compensation for work on a paid holiday will be in accordance with Article 9, Overtime.

12.06 Designated paid holiday coinciding with a day of paid leave

Where a day that is a designated paid holiday for an employee coincides with a day of leave with pay or is moved as a result of the application of clause 12.03 above, the designated paid holiday shall not count as a day of leave.

12.07 Where operational requirements permit, the Employer shall not schedule an employee to work both December 25 and January 1 in the same holiday season.

Article 13 – Travelling Time

13.01 When the Employer requires an employee to travel outside the employee's headquarters area for the purpose of performing duties, the employee shall be compensated in the following manner:

- a. On a normal working day on which the employee travels but does not work, the employee shall receive the employee's regular pay for the day.
- b. On a normal working day on which the employee travels and works, the employee shall be paid:
 - i. regular pay for the day for a combined period of travel and work not exceeding seven decimal five (7.5) hours,
and
 - ii. at the applicable overtime rate for additional travel time in excess of a seven decimal five (7.5) hour period of work and travel, with a maximum payment for such additional travel time not to exceed fifteen (15) hours' pay at the straight-time rate in any day.
- c. On a day of rest or on a designated paid holiday, the employee shall be paid at the applicable overtime rate for hours travelled to a maximum of fifteen (15) hours' pay at the straight-time rate.

13.02 For the purpose of clause 13.01 above, the travelling time for which an employee shall be compensated is as follows:

- a. For travel by public transportation, the time between the scheduled time of departure and the time of arrival at a destination, including the normal travel time to the point of departure, as determined by the Employer.

- b. For travel by private means of transportation, the normal time as determined by the Employer, to proceed from the employee's place of residence or work place, as applicable, direct to the employee's destination and, upon the employee's return, direct back to the employee's residence or work place.
- c. In the event that an alternate time of departure and/or means of travel is requested by the employee, the Employer may authorize such alternate arrangements in which case compensation for travelling time shall not exceed that which would have been payable under the Employer's original determination.

13.03 All calculations for travelling time shall be based on each completed period of fifteen (15) minutes.

13.04 Compensation earned under this Article shall be compensated in cash except where, upon application by the employee and at the discretion of the Employer, such compensation may be taken in the form of compensatory leave in accordance with clauses 9.04 and 9.05 of Article 9, Overtime.

13.05 This Article does not apply to an employee required to perform work in any type of transport in which the employee is travelling. In such circumstances, the employee shall receive pay for actual hours worked in accordance with the articles: Hours of work (Article 8), Overtime (Article 9) and designated paid holidays (Article 12).

13.06 Travelling time shall include time necessarily spent at each stop-over en route up to a maximum of three (3) hours provided that such stop-over does not include an overnight stay.

13.07 Compensation under this Article shall not be paid for travel time to courses, training sessions, conferences and seminars unless the employee is required to attend by the Employer.

**** Article 14 – Leave – General**

14.01 General

- a. When an employee becomes subject to this Agreement, the employee's earned daily leave credits shall be converted into hours. When an employee ceases to be subject to this Agreement, their earned hourly leave credits shall be reconverted into days, with one (1) day being equal to seven decimal five (7.5) hours.
- b. When leave is granted, it will be granted on an hourly basis and the number of hours debited for each day of leave being equal to the number of hours of work scheduled for the employee for the day in question.
- c. Notwithstanding the above, in clause 17.02, Bereavement leave with pay, a "day" will mean a calendar day.

14.02

- a. An employee who does not have access to their leave balances is entitled, once in each fiscal year, to be informed, upon request, of the balance of their leave.

Except as otherwise specified in this Agreement:

- b. where leave without pay for a period in excess of three (3) months is granted to an employee for reasons other than illness, the total period of leave granted shall be deducted from "continuous employment" for the purpose of calculating severance pay and "service" for the purpose of calculating vacation leave;
- c. time spent on such leave which is for a period of more than three (3) months shall not be counted for pay increment purposes.

14.03 The amount of leave with pay 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.

14.04 An employee shall not be granted two (2) different types of leave with pay in respect of the same period of time.

14.05 An employee is not entitled to leave with pay during periods the employee is on leave without pay or under suspension.

14.06 When an employee, who has been granted more vacation or sick leave with pay than has been earned is terminated for incapacity, is laid-off or dies, the employee is considered to have earned the amount of leave with pay that has been granted to that employee.

14.07 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 their employment.

**

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

**** Article 15 – Vacation Leave**

15.01 The vacation year shall be from April 1 to March 31, inclusive.

**

15.02 Accumulation of vacation leave credits

An employee shall earn vacation leave credits for each calendar month during which they earn pay on at least ten (10) days or seventy-five (75) hours at the following rate:

- a. nine decimal three seven five (9.375) hours until the month in which the anniversary of the employee's seventh (7th) year of service occurs;

For employees classified as PS (Psychology) only:

- i. nine decimal three seven five (9.375) hours until the month in which the anniversary of the employee's first year of service occurs;
- ii. twelve decimal five (12.5) hours commencing with the month in which the employee's first (1st) anniversary of service occurs;

For employees classified as SE (Scientific Research) only:

- iii. twelve decimal five (12.5) hours until the month in which the employee's seventeenth (17th) anniversary of service occurs;
- b. ten decimal six two five (10.625) hours commencing with the month in which the employee's seventh (7th) anniversary of service occurs;

For employees classified as LS (Library Science) only:

- i. twelve decimal five (12.5) hours commencing with the month in which the employee's seventh (7th) anniversary of service occurs;
- c. twelve decimal five (12.5) hours commencing with the month in which the employee's eighth (8th) anniversary of service occurs;
- d. thirteen decimal seven five (13.75) hours commencing with the month in which the employee's sixteenth (16th) anniversary of service occurs;
- e. fourteen decimal four (14.4) hours commencing with the month in which the employee's seventeenth (17th) anniversary of service occurs;
- f. fifteen decimal six seven five (15.675) hours commencing with the month in which the employee's eighteenth (18th) anniversary of service occurs;
- g. seventeen decimal five (17.5) hours commencing with the month in which the employee's twenty-seventh (27th) anniversary of service occurs;
- h. eighteen decimal seven five (18.75) hours commencing with the month in which the employee's twenty-eighth (28th) anniversary of service occurs.

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

15.03

- a. For the purpose of clause 15.02 above 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 reappointed to the public service within one (1) year following the date of lay-off.

For greater certainty, severance termination benefits taken under clauses 19.05 to 19.08 under Appendix "J", or similar provisions in other collective agreements, do not reduce the calculation of service for employees who have not left the public service.

- b. For the purpose of clause 15.03(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.

15.04 Entitlement to vacation leave with pay

An employee is entitled to vacation leave with pay to the extent of their earned credits but an employee who has completed six (6) months of continuous employment is entitled to receive an advance of credits equivalent to the anticipated credits for the current vacation year.

15.05 Provision for vacation leave

- a. Employees are expected to take all their vacation leave during the vacation year in which it is earned.
- b. In order to maintain operational requirements, 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.
- c. The Employer shall give an employee as much notice as is practicable and reasonable of approval, denial or cancellation of a request for vacation leave. In the case of denial, alteration or cancellation of such leave, the Employer shall give the written reason thereof, upon written request from the employee.

15.06 Replacement of vacation leave

Where, in respect of any period of vacation leave, an employee:

- a. is granted bereavement leave,

or

- b. is granted leave with pay because of illness in the family,
or
- c. is granted sick leave on production of a medical certificate,
or
- d. is granted court leave in accordance with clause 17.15, the period of vacation leave so displaced shall either be added to the vacation period, if requested by the employee, and approved by the Employer, or reinstated for use at a later date.

15.07 Carry-over and liquidation of vacation leave

- a. Where in any vacation year all of the vacation leave credited to an employee has not been scheduled, the employee may carry over into the following vacation year up to a maximum of two hundred and sixty two decimal five (262.5) hours. All vacation credits in excess of two hundred and sixty two decimal five (262.5) hours will be paid in cash at the employee's hourly rate of pay, as calculated from the classification prescribed in the certificate of appointment of the employee's substantive position on March 31 of the current vacation year.
- b. During any vacation year, upon application by the employee and at the discretion of the Employer, earned but unused vacation leave credits in excess of one hundred and twelve decimal five (112.5) hours may be paid in cash at the employee's hourly rate of pay as calculated from the classification prescribed in the certificate of appointment of the employee's substantive position on the date of the request.
- c. Notwithstanding paragraph 15.07(a) and subject to paragraph 15.07(d), if on the date of signing of this Agreement or on the date an employee becomes subject to this Agreement, an employee has more than two hundred and sixty two decimal five (262.5) hours of unused vacation leave credits earned during previous years, a minimum of seventy five (75) hours per year shall be granted, scheduled by mutual consent or paid in cash by March 31 of each year, commencing on March 31, 2001 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 (1) installment per year, and shall be at the hourly rate of pay as calculated from the classification prescribed in the certificate of appointment of the employee's substantive position on March 31, of the current vacation year.

Paragraph 15.07(d) applies to employees classified as AU (Auditing) and MG (Management Group)-AFS (Audit, Financial and Scientific) (AU (Auditing)) (as outlined in Appendix "E") who have a separate vacation leave bank established as a result of the collective agreement signed July 10, 2012.

- d. The separate vacation leave bank established July 10, 2012, may be used or liquidated, subject to operational requirements, upon application by the employee and at the concurrence of the Employer. Prior to termination or retirement, an employee can liquidate up to one-third (1/3)

of this vacation bank each fiscal year. These liquidated vacation leave credits shall be paid at the employee's hourly rate of pay as calculated from the classification prescribed in the certificate of appointment of the employee's substantive position on the date of the request. Such request shall not be unreasonably denied.

15.08 Recall from vacation leave

Where, during any period of vacation leave, an employee is recalled to duty, they shall be reimbursed for reasonable expenses, as normally defined by the Employer, that the employee incurs:

- a. in proceeding to the employee's place of duty,
and
- b. in returning to the place from which the employee was recalled if they immediately resumes vacation upon completing the assignment for which the employee was recalled, but after submitting such accounts as are normally required by the Employer.

15.09 The employee shall not be considered as being on vacation leave during any period in respect of which the employee is entitled under clause 15.08 above to be reimbursed for reasonable expenses incurred by them.

15.10 Cancellation of vacation leave

When the Employer cancels or alters a period of vacation leave which it has previously approved in writing, the Employer shall reimburse the employee for the non-returnable portion of vacation contracts and reservations made by the employee in respect of that period, subject to the presentation of such documentation as the Employer may require. The employee must make every reasonable attempt to mitigate any losses incurred and will provide proof of such action, when available, to the Employer.

**

15.11 Leave when employment terminates

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

15.12 Vacation leave credits for severance pay

Where the employee requests, the Employer shall grant the employee's 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.

15.13 Abandonment

Notwithstanding clause 15.12 above, an employee whose employment is terminated by reason of a declaration that the employee abandoned their position is entitled to receive the payment referred to in clause 15.12 above, if the employee requests it within six (6) months following the date upon which their employment is terminated.

15.14 Recovery on termination

In the event of the 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 leave taken by the employee, calculated on the basis of the rate of pay applicable to the employee's classification on the date of termination.

15.15 Appointment to a Schedule I (Roman numeral one) or IV (Roman numeral four) Employer

Notwithstanding clause 15.11, an employee who resigns to accept an appointment with an organization listed in Schedule I (Roman numeral one) or IV (Roman numeral four) of the Financial Administration Act may choose not to be paid for unused vacation leave credits, provided that the appointing organization will accept such credits.

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15.16

- a. Employees shall be credited a one-time entitlement of thirty-seven decimal five (37.5) hours of vacation leave with pay on the first day of the month following the employee's second anniversary of service as defined in clause 15.03.
- b. For further clarity, an employee shall be credited the leave described in paragraph 15.16(a) only once in their total period of employment in the federal public service.
- c. The vacation leave credits provided in paragraph 15.16(a) shall be excluded from the application of paragraphs 15.07(a), (b) and (c) dealing with the carry-over and/or liquidation of vacation leave.

**** Article 16 – Sick Leave**

**

16.01 Credits

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

16.02 An employee shall be granted sick leave with pay when the employee is unable to perform the employee's duties because of illness or injury provided that:

a. the employee satisfies the Employer of this condition in such a manner and at such a time as may be determined by the Employer,

and

b. the employee has the necessary sick leave credits.

16.03 Unless otherwise informed by the Employer, a statement signed by the employee stating that because of illness or injury the employee was unable to perform the employee's duties shall, when delivered to the Employer, be considered as meeting the requirements of paragraph 16.02(a) above.

16.04 When an employee is granted sick leave with pay and injury-on-duty leave is subsequently approved for the same period, it shall be considered for the purpose of the record of sick leave credits that the employee was not granted sick leave with pay.

16.05 Where an employee has insufficient or no credits to cover the granting of sick leave with pay under the provision of clause 16.02 above, sick leave with pay may, at the discretion of the Employer, be granted to an employee for a period of up to one hundred and eighty-seven decimal five (187.5) hours, subject to the deduction of such advanced leave from any sick leave credits subsequently earned and, in the event of termination of employment for other than incapacity, death or lay-off, the recovery of the advance from any monies owed the employee.

16.06 Sick leave credits earned but unused by an employee during a previous period of employment in the public service shall be restored to an employee whose employment was terminated by reason of lay-off and who is reappointed in the public service within two (2) years from the date of lay-off.

16.07 Where, in respect of any period of compensatory leave, an employee is granted sick leave with pay on production of a medical certificate, the period of compensatory leave so displaced shall either be added to the compensatory leave period if requested by the employee and approved by the Employer, or reinstated for use at a later date.

16.08 The Employer may for good and sufficient reason, advance sick leave credits to an employee when a previous advance has not been fully reimbursed.

16.09 The Employer agrees that an employee recommended for release from employment pursuant to section 51(1)(g) of the Canada Revenue Agency Act for incapacity by reason of ill health shall not be released at a date earlier than the date at which the employee will have utilized the employee's accumulated sick leave credits.

**** Article 17 – Other Leave With Or Without Pay**

17.01 Validation

In respect to applications for leave made pursuant to this Article, the employee may be required to provide satisfactory validation of the circumstances necessitating such requests.

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17.02 Bereavement leave with pay

For the purpose of this clause, "family" is defined per Article 2 and in addition:

- a. A person who stands in the place of a relative for the employee whether or not there is any degree of consanguinity between such person and the employee. In this instance, an employee shall be entitled to bereavement leave under 17.02(a) only once during the employee's total period of employment in the public service.
- b. When a member of the employee's family dies, the employee shall be entitled to bereavement leave with pay. Such bereavement leave, 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.
- c. At the request o/f the employee, such bereavement leave with pay may be taken in a single period of seven (7) consecutive calendar days or may be taken in two (2) periods to a maximum of five (5) working days.
- d. When requested to be taken in two (2) periods,
 - i. The first period must include the day of the memorial commemorating the deceased or must begin within two (2) days following the death, and
 - ii. The second period must be taken no later than twelve (12) months from the date of death for the purpose of attending a ceremony.
 - iii. The employee may be granted no more than three (3) days' leave with pay, in total, for the purposes of travel for these two (2) periods.
- e. An employee is entitled to three (3) consecutive working days of bereavement leave with pay in the event of a stillbirth experienced by them or their spouse or common-law partner or where they would have been a parent of the child born as a result of the pregnancy. For greater certainty, stillbirth is defined as an unborn child on or after 20 weeks of pregnancy. The leave may be taken during the period that begins on the day on which the stillbirth occurs

and ends no later than 12 weeks after the latest of the days on which any funeral, burial or memorial service in respect of the stillbirth occurs.

- f. An employee is entitled to one (1) day's bereavement leave with pay for the purpose related to the death of the employee's sibling in-law.
- g. If, during a period of paid leave, an employee is bereaved in circumstances under which they would have been eligible for bereavement leave with pay under paragraphs 17.02(a), (b) and (e), the employee shall be granted bereavement leave with pay and their paid leave credits shall be restored to the extent of any concurrent bereavement leave with pay granted.
- h. It is recognized by the parties that the circumstances which call for leave in respect of bereavement are based on individual circumstances. On request, the Commissioner may, after considering the particular circumstances involved, grant leave with pay for a period greater than and/or in a manner different than that provided for in paragraphs 17.02(a), (b), (e) and (f).

17.03 Pregnancy/Maternity leave without pay

- a. An employee who becomes pregnant shall, upon request, be granted pregnancy/maternity leave without pay for a period beginning before, on or after the termination date of pregnancy and ending not later than eighteen (18) weeks after the termination date of pregnancy.
- b. Notwithstanding paragraph (a):
 - i. where the employee has not yet proceeded on pregnancy/maternity leave without pay and their newborn child is hospitalized,
 - or
 - ii. where the employee has proceeded on pregnancy/maternity leave without pay and then returns to work for all or part of the period during which the employee's newborn child is hospitalized, the period of pregnancy/maternity leave without pay defined in paragraph (a) may be extended beyond the date falling eighteen (18) weeks after the date of termination of pregnancy by a period equal to that portion of the period of the child's hospitalization during which the employee was not on pregnancy/maternity leave, to a maximum of eighteen (18) weeks.
- c. The extension described in paragraph (b) shall end not later than fifty-two (52) weeks after the termination date of pregnancy.
- d. The Employer may require an employee to submit a medical certificate certifying pregnancy.
- e. An employee who has not commenced pregnancy/maternity leave without pay may elect to:
 - i. use earned vacation and compensatory leave credits up to and beyond the date that the employee's pregnancy terminates;

- ii. use their sick leave credits up to and beyond the date that the employee's pregnancy terminates, subject to the provisions set out in Article 16, Sick leave. For purposes of this subparagraph, the terms "illness" or "injury" used in Article 16, Sick leave, shall include medical disability related to pregnancy.
- f. An employee shall inform the Employer in writing of their plans for taking leave with and without pay to cover their absence from work due to the pregnancy at least four (4) weeks in advance of the initial date of continuous leave of absence during which termination of pregnancy is expected to occur unless there is a valid reason why the notice cannot be given.
- g. Leave granted under this clause shall be counted for the calculation of "continuous employment" for the purpose of calculating severance pay, and "service" for the purpose of calculating vacation leave. Time spent on such leave shall be counted for pay increment purposes.

**

17.04 Pregnancy/Maternity allowance

- a. An employee who has been granted pregnancy/maternity leave without pay shall be paid a pregnancy/maternity allowance in accordance with the terms of the Supplemental Unemployment Benefit (~~SUB (Supplemental Unemployment Benefit)~~) Plan described in paragraphs (c) to (j), provided that they:
 - i. have completed six (6) months of continuous employment before the commencement of their pregnancy/maternity leave without pay,
 - ii. provide the Employer with proof that they have applied for and are in receipt of pregnancy/maternity benefits under the Employment Insurance Act, or the Quebec Parental Insurance Plan (QPIP) in respect of insurable employment with the Employer, and
 - iii. have signed an agreement with the Employer stating that:
 - A. they will return to work within the federal public administration, as specified in Schedule I (~~roman numeral one~~), Schedule IV (~~roman numeral four~~) or Schedule V (~~roman numeral five~~) of the Financial Administration Act, on the expiry date of their pregnancy/maternity leave without pay unless the return to work date is modified by the approval of another form of leave;
 - B. following their return to work, as described in section (A), they will work for a period equal to the period they were in receipt of the pregnancy/maternity allowance;
 - C. should they fail to return to work in accordance with section (A), or should they return to work but fail to work for the total period specified in section (B), for reasons other than death, lay-off, early termination due to lack of work or discontinuance of a

function of a specified period of employment that would have been sufficient to meet the obligations specified in section (B), or having become disabled as defined in the Public Service Superannuation Act, they will be indebted to the Employer for an amount determined as follows:

$$(\text{allowance received}) \times \frac{(\text{remaining period to be worked following the employee's return to work})}{[\text{total period to be worked as specified in (B)}]}$$

however, an employee whose specified period of employment expired and who is rehired within the federal public administration as described in section (A), within a period of ninety (90) days or less is not indebted for the amount if their new period of employment is sufficient to meet the obligations specified in section (B).

- b. For the purpose of sections ~~(a)(iii)(Roman numeral three)(B)~~, and (C), periods of leave with pay shall count as time worked. Periods of leave without pay during the employee's return to work will not be counted as time worked but shall interrupt the period referred to in section ~~(a)(iii)(Roman numeral three)(B)~~, without activating the recovery provisions described in section ~~(a)(iii)(Roman numeral three)(C)~~.
- c. Pregnancy/Maternity allowance payments made in accordance with the ~~SUB (Supplemental Unemployment Benefit)~~ Plan will consist of the following:
- i. where an employee is subject to a waiting period before receiving Employment Insurance (EI) or Quebec Parental Insurance Plan (QPIP) maternity benefits, ninety-three per cent (93%) of the employee's weekly rate of pay for the waiting period, less any other monies earned during this period;
 - ii. for each week that the employee receives a maternity benefit pursuant to section 22 of the Employment Insurance Act or QPIP, the difference between the gross weekly amount of the EI maternity benefit the employee is eligible to receive and ninety-three per cent (93%) of their weekly rate of pay, less any other monies earned during this period which may result in a decrease in EI or QPIP benefits to which they would have been eligible if no extra monies had been earned during this period;
- and
- iii. where an employee has received the full fifteen (15) weeks of pregnancy/maternity benefit under EI and thereafter remains on pregnancy/maternity leave without pay, the employee is eligible to receive a further pregnancy/maternity allowance for a period of one (1) week at ninety-three percent (93%) of their weekly rate of pay, less any other monies earned during this period.
- d. At the employee's request, the payment referred to in subparagraph 17.04(c)~~(i)(Roman numeral one))~~ will be estimated and advanced to the employee. Adjustments will be made once the employee provides proof of receipt of Employment Insurance (EI) or Quebec Parental Insurance Plan (QPIP), pregnancy/maternity benefits.

- e. The pregnancy/maternity allowance to which an employee is entitled is limited to that provided in paragraph (c) and an employee will not be reimbursed for any amount that they may be required to repay pursuant to the Employment Insurance Act, or the Act Respecting Parental Insurance in Quebec.
- f. The weekly rate of pay referred to in paragraph (c) shall be:
 - i. for a full-time employee, the employee's weekly rate of pay on the day immediately preceding the commencement of pregnancy/maternity leave without pay,
 - ii. for an employee who has been employed on a part-time or on a combined full-time and part-time basis during the six (6) month period preceding the commencement of pregnancy/maternity leave, the rate obtained by multiplying the weekly rate of pay in subparagraph (i. (Roman numeral one.)) by the fraction obtained by dividing the employee's straight-time earnings by the straight-time earnings the employee would have earned working full-time during such period.
- g. The weekly rate of pay referred to in paragraph (f) shall be the rate to which the employee is entitled for their substantive level to which the employee is appointed.
- h. Notwithstanding paragraph (g), and subject to subparagraph (f)(ii), if on the day immediately preceding the commencement of pregnancy/maternity leave without pay an employee has been on an acting assignment for at least four (4) months, the weekly rate shall be the rate the employee was being paid on that day.
- i. Where an employee becomes eligible for a pay increment or pay revision while in receipt of the pregnancy/maternity allowance, the allowance shall be adjusted accordingly.
- j. Pregnancy/Maternity allowance payments made under the SUB (Supplemental Unemployment Benefit) Plan will neither reduce nor increase an employee's deferred remuneration or severance pay.

17.05 Special pregnancy/maternity allowance for totally disabled employees

- a. An employee who:
 - i. fails to satisfy the eligibility requirement specified in subparagraph 17.04(a)(ii. (Roman numeral two.)) solely because a concurrent entitlement to benefits under the Disability Insurance (DI (Disability Insurance)) Plan, the Long-Term Disability (LTD (Long-Term Disability)) Insurance portion of the Public Service Management Insurance Plan (PSMIP (Public Service Management Insurance Plan)) or the Government Employees Compensation Act prevents the employee from receiving Employment Insurance (EI) or Quebec Parental Insurance Plan (QPIP), maternity benefits,
- and

- ii. has satisfied all of the other eligibility criteria specified in paragraph 17.04(a), other than those specified in sections (A) and (B) of subparagraph 17.04(a)(iii. (Roman numeral three)),

shall be paid, in respect of each week of pregnancy/maternity allowance not received for the reason described in subparagraph (i. (Roman numeral one)), the difference between ninety-three per cent (93%) of their weekly rate of pay and the gross amount of the employee's weekly disability benefit under the DI (Disability Insurance) Plan, the LTD (Long-Term Disability) Plan or via the Government Employees Compensation Act.

- b. An employee shall be paid an allowance under this clause and under clause 17.04 for a combined period of no more than the number of weeks during which the employee would have been eligible for maternity benefits pursuant to section 22 of the Employment Insurance Act or QPIP had the employee not been disqualified from EI or QPIP maternity benefits for the reasons described in subparagraph (a)(i).

17.06 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 spouse), the employee shall, upon request, be granted parental leave without pay for either:

- i. a single period of up to thirty seven (37) consecutive weeks in the fifty two (52) week period (standard option),

or

- ii. a single period of up to sixty-three (63) consecutive weeks in the seventy-eight (78) week period (extended option),

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 either:

- i. a single period of up to thirty seven (37) consecutive weeks in the fifty two week (52) period (standard option),

or

- ii. a single period of up to sixty-three (63) consecutive weeks in the seventy-eight (78) week period (extended option),

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 paragraphs (a) and (b) above may be taken in two (2) periods.
- d. Notwithstanding paragraphs (a) and (b):
- i. where the employee's child is hospitalized within the period defined in the above paragraphs, and the employee has not yet proceeded on parental leave without pay, or
 - ii. where the employee has proceeded on parental leave without pay and then returns to work for all or part of the period during which their child is hospitalized
- The period of parental leave without pay specified in the original leave request may be extended by a period equal to that portion of the period of the child's hospitalization during which the employee was not on parental leave. However, the extension shall end not later than one hundred and four (104) weeks after the day on which the child comes into the employee's care.
- e. An employee who intends to request parental leave without pay shall notify the Employer at least four (4) weeks in advance of the expected date of the leave pursuant to paragraphs (a) and (b) above.
- f. The Employer may:
- i. defer the commencement of parental leave without pay at the request of the employee;
 - ii. grant the employee parental leave without pay with less than four (4) weeks' notice;
 - iii. require an employee to submit a birth certificate or proof of adoption of the child.
- g. Leave granted under this clause shall count for the calculation of "continuous employment" for the purpose of calculating severance pay and "service" for the purpose of calculating vacation leave. Time spent on such leave shall count for pay increment purposes.

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17.07 Parental allowance

Under the Employment Insurance (EI) benefits plan, parental allowance is payable under two options, either:

Option 1: standard parental benefits, 17.07 paragraphs (c) to (k), or

Option 2: extended parental benefits, 17.07 paragraphs (l) to (t).

Once an employee elects the standard or extended parental benefits and the weekly benefit top up allowance is set, the decision is irrevocable and shall not be changed should the employee return to work at an earlier date than that originally scheduled.

Under the Québec Parental Insurance Plan (QPIP (Québec Parental Insurance Plan)), parental allowance is payable only under Option 1: standard parental benefits.

Parental Allowance Administration

- a. An employee who has been granted parental leave without pay, shall be paid a parental allowance in accordance with the terms of the Supplemental Unemployment Benefit (SUB (Supplemental Unemployment Benefit)) Plan described in paragraphs (c) to (i (Roman numeral one)) or (l) to (r), providing they:
 - i. have completed six (6) months of continuous employment before the commencement of parental leave without pay,
 - ii. provide the Employer with proof that they have applied for and are in receipt of parental, paternity or adoption benefits under the Employment Insurance Plan or the Quebec Parental Insurance Plan (QPIP (Québec Parental Insurance Plan)) in respect of insurable employment with the Employer,and
- iii. have signed an agreement with the Employer stating that:
 - A. the employee will return to work within the federal public administration, as specified in Schedule I (roman numeral one), Schedule IV (roman numeral four) or Schedule V (roman numeral five) of the Financial Administration Act, on the expiry date of their parental leave without pay, unless the return to work date is modified by the approval of another form of leave;
 - B. following their return to work, as described in section (A), the employee will work for a period equal to the period the employee was in receipt of the standard parental allowance in addition to the period of time referred to in section 17.04(a)(iii (roman numeral three))(B), if applicable. Where the employee has elected the extended parental allowance, following their return to work, as described in section (A), the employee will work for a period equal to sixty percent (60%) of the period the employee was in receipt of the extended parental allowance in addition to the period of time referred to in section 17.04(a)(iii (roman numeral three))(B), if applicable;
 - C. should the employee fail to return to work in accordance with section (A) or should they return to work but fail to work the total period specified in section (B), for reasons other than death, lay-off, early termination due to lack of work or discontinuance of a function of a specified period of employment that would have been sufficient to meet the obligations specified in section (B), or having become disabled as defined in the Public Service Superannuation Act, the employee will be indebted to the Employer for an amount determined as follows:

$$(\text{allowance received}) \times \frac{(\text{remaining period to be worked, as specified in B, following the employee's return to work})}{[\text{total period to be worked as specified in (B)}]}$$

however, an employee whose specified period of employment expired and who is rehired within the federal public administration as described in section (A), within a period of ninety (90) days or less is not indebted for the amount if their new period of employment is sufficient to meet the obligations specified in section (B).

- b. For the purpose of sections (a)(iii.(Roman numeral three))(B), and (C), periods of leave with pay shall count as time worked. Periods of leave without pay during the employee's return to work will not be counted as time worked but shall interrupt the period referred to in section (a)(iii.(Roman numeral three))(B), without activating the recovery provisions described in section (a)(iii.(Roman numeral three))(C).

Option 1 – Standard parental allowance

- c. Parental Allowance payments made in accordance with the SUB (Supplemental Unemployment Benefit) Plan will consist of the following:

- i. where an employee on parental leave without pay as described in 17.06(a)(i.(Roman numeral one)) and (b)(i.(Roman numeral one)), has elected to receive Standard Employment Insurance parental benefits and is subject to a waiting period before receiving Employment Insurance parental benefits, ninety-three per cent (93%) of their weekly rate of pay (and the recruitment and retention "terminable allowance" if applicable) for the waiting period, less any other monies earned during this period;
- ii. for each week the employee receives parental, adoption or paternity benefits, under the Employment Insurance Plan or the Québec Parental Insurance Plan, they are eligible to receive the difference between ninety-three per cent (93%) of their weekly rate (and the recruitment and retention "terminable allowance" if applicable) and the parental, adoption or paternity benefits, less any other monies earned during this period which may result in a decrease in their parental, adoption or paternity benefits to which they would have been eligible if no extra monies had been earned during this period;
- iii. where an employee has received the full eighteen (18) weeks of pregnancy/maternity benefit and the full thirty-two (32) weeks of parental benefit or has divided the full thirty-two (32) weeks of parental benefits with another employee in receipt of the full five (5) weeks paternity under the Québec Parental Insurance Plan for the same child and either employee thereafter remains on parental leave without pay, that employee is eligible to receive a further parental allowance for a period of up to two (2) weeks, ninety-three per cent (93%) of their weekly rate of pay (and the recruitment and retention "terminable allowance" if applicable) for each week, less any other monies earned during this period;
- iv. where an employee has divided the full thirty-seven (37) weeks of adoption benefits with another employee under the Québec Parental Insurance Plan for the same child and

either employee thereafter remains on parental leave without pay, that employee is eligible to receive a further parental allowance for a period of up to two (2) weeks, ninety-three per cent (93%) of their weekly rate of pay (and the recruitment and retention "terminable allowance" if applicable) for each week, less any other monies earned during this period;

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

vi. where an employee has divided the full forty (40) weeks of parental benefits with another employee under the Employment Insurance Plan for the same child and either employee thereafter remains on parental leave without pay, that employee is eligible to receive a further parental allowance for a period of one (1) week, ninety-three per cent (93%) of their weekly rate of pay (and the recruitment and retention "terminable allowance", if applicable), less any other monies earned during this period, unless said employee has already received the one (1) week of allowance contained in 17.04(c)(iii (roman numeral three)) and 17.07(c)(v (roman numeral five)) for the same child.

d. At the employee's request, the payment referred to in subparagraph 17.07(c)(i (roman numeral one)) will be estimated and advanced to the employee. Adjustments will be made once the employee provides proof of receipt of Employment Insurance Plan parental benefits.

e. The parental allowance to which an employee is entitled is limited to that provided in paragraph (c) and an employee will not be reimbursed for any amount that they are required to repay pursuant to the Employment Insurance Act or the Act Respecting Parental Insurance in Quebec.

f. weekly rate of pay referred to in paragraph (c) shall be:

i. for a full-time employee, the employee's weekly rate of pay on the day immediately preceding the commencement of pregnancy/maternity or parental leave without pay;

ii. for an employee who has been employed on a part-time or on a combined full time and part-time basis during the six (6) month period preceding the commencement of pregnancy/maternity or parental leave without pay, the rate obtained by multiplying the weekly rate of pay in subparagraph (i (Roman numeral one)) by the fraction obtained by dividing the employee's straight-time earnings by the straight-time earnings the employee would have earned working full time during such period.

- g. The weekly rate of pay referred to in paragraph (f) shall be the rate (and the recruitment and retention "terminable allowance", if applicable) to which the employee is entitled for the substantive level to which they are appointed.
- h. Notwithstanding paragraph (g), and subject to subparagraph (f)(ii (roman numeral two)), if on the day immediately preceding the commencement of parental leave without pay an employee is performing an acting assignment for at least four (4) months, the weekly rate shall be the rate (and the recruitment and retention "terminable allowance", if applicable) the employee was being paid on that day.
- i. Where an employee becomes eligible for a pay increment or pay revision while in receipt of parental allowance, the allowance shall be adjusted accordingly.
- j. Parental allowance payments made under the SUB (Supplemental Unemployment Benefit) Plan will neither reduce nor increase an employee's deferred remuneration or severance pay.
- k. The maximum combined, shared, pregnancy/maternity and standard parental allowances payable shall not exceed fifty-seven (57) weeks for each combined pregnancy/maternity and parental leave without pay.

Option 2 - Extended Parental Allowance:

- l. Parental Allowance payments made in accordance with the SUB (Supplemental Unemployment Benefit) Plan will consist of the following:
 - i. where an employee on parental leave without pay as described in 17.06(a)(ii (roman numeral two)) and (b)(ii (roman numeral two)), has elected to receive extended Employment Insurance parental benefits and is subject to a waiting period before receiving Employment Insurance parental benefits, fifty-five decimal eight per cent (55.8%) of their weekly rate of pay (and the recruitment and retention "terminable allowance", if applicable) for the waiting period, less any other monies earned during this period;
 - ii. for each week the employee receives parental benefits under the Employment Insurance, they are eligible to receive the difference between fifty-five decimal eight per cent (55.8%) of their weekly rate (and the recruitment and retention "terminable allowance", if applicable) and the parental benefits, less any other monies earned during this period which may result in a decrease in their parental benefits to which they would have been eligible if no extra monies had been earned during this period;
 - iii. where an employee has received the full sixty-one (61) weeks of parental benefits under the Employment Insurance Plan and thereafter remains on parental leave without pay, they are eligible to receive a further parental allowance for a period of one (1) week, fifty-five decimal eight per cent (55.8%) of their weekly rate of pay (and the recruitment and retention "terminable allowance", if applicable), less any other monies earned during this

period, unless said employee has already received the one (1) week of allowance contained in 17.04(c)(iii) for the same child;

- iv. where an employee has divided the full sixty-nine (69) weeks of parental benefits with another employee under the Employment Insurance Plan for the same child and either employee thereafter remains on parental leave without pay, that employee is eligible to receive a further parental allowance for a period of one (1) week, fifty-five decimal eight per cent (55.8%) of their weekly rate of pay (and the recruitment and retention "terminable allowance", if applicable), less any other monies earned during this period, unless said employee has already received the one (1) week of allowance contained in 17.04(c)(iii (roman numeral three)) for the same child;
- m. At the employee's request, the payment referred to in subparagraph 17.07(l)(i (roman numeral one)) will be estimated and advanced to the employee. Adjustments will be made once the employee provides proof of receipt of Employment Insurance.
- n. The parental allowance to which an employee is entitled is limited to that provided in paragraph (l) and an employee will not be reimbursed for any amount that they are required to repay pursuant to the Employment Insurance Act.
- o. The weekly rate of pay referred to in paragraph (l) shall be:
 - i. for a full-time employee, the employee's weekly rate of pay on the day immediately preceding the commencement of parental leave without pay;
 - ii. for an employee who has been employed on a part-time or on a combined full-time and part-time basis during the six (6) month period preceding the commencement of parental leave without pay, the rate obtained by multiplying the weekly rate of pay in subparagraph (i) by the fraction obtained by dividing the employee's straight time earnings by the straight time earnings the employee would have earned working full-time during such period.
- p. The weekly rate of pay referred to in paragraph (l) shall be the rate (and the recruitment and retention "terminable allowance", if applicable) to which the employee is entitled for the substantive level to which they are appointed.
- q. Notwithstanding paragraph (p), and subject to subparagraph (o)(ii (Roman numeral two)), if on the day immediately preceding the commencement of parental leave without pay an employee is performing an acting assignment for at least four (4) months, the weekly rate shall be the rate (and the recruitment and retention "terminable allowance", if applicable), the employee was being paid on that day.
- r. Where an employee becomes eligible for a pay increment or pay revision while in receipt of the allowance, the allowance shall be adjusted accordingly.
- s. Parental allowance payments made under the SUB (Supplemental Unemployment Benefit) Plan will neither reduce nor increase an employee's deferred remuneration or severance pay.

t. The maximum combined, shared, pregnancy/maternity and extended parental allowances payable shall not exceed eighty-six (86) weeks for each combined pregnancy/maternity and parental leave without pay.

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17.08 Special parental allowance for totally disabled employees

a. An employee who:

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

and

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

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

b. An employee shall be paid an allowance under this clause and under clause 17.07 for a combined period of no more than the number of weeks during which the employee would have been eligible for parental benefits pursuant to section 23 of the Employment Insurance Act, or Quebec Parental Insurance Plan (QPIP), had the employee not been disqualified from Employment Insurance (EI) or Quebec Parental Insurance Plan (QPIP), parental benefits for the reasons described in subparagraph (a)(i (Roman numeral one)).

17.09 Medical appointment for pregnant employees

a. Up to three decimal seven five (3.75) hours of reasonable time off with pay will be granted to pregnant employees for the purpose of attending routine medical appointments.

b. Where a series of continuing appointments are necessary for the treatment of a particular condition relating to the pregnancy, absences shall be charged to sick leave.

17.10 Pregnancy/Maternity-related reassignment or leave

- a. An employee who is pregnant or nursing may, during the period from the beginning of pregnancy to the end of the twenty-fourth (24th) week following the birth, request the Employer to modify their job functions or reassign them to another job if, by reason of the pregnancy or nursing, continuing any of their current functions may pose a risk to the employee's health or that of the foetus or child.
- b. An employee's request under paragraph (a) must be accompanied or followed as soon as possible by a medical certificate indicating the expected duration of the potential risk and the activities or conditions to avoid in order to eliminate the risk. Dependent upon the particular circumstances of the request, the Employer may obtain an independent medical opinion.
- c. An employee who has made a request under paragraph (a) is entitled to continue in their current job while the Employer examines the employee's request, but, if the risk posed by continuing any of their job functions so requires, the employee is entitled to be immediately assigned alternative duties until such time as the Employer:
 - i. modifies the employee's job functions or reassigns them, or
 - ii. informs the employee in writing that it is not reasonably practicable to modify their job functions or reassign them.
- d. Where reasonably practicable, the Employer shall modify the employee's job functions or reassign the employee.
- e. Where the Employer concludes that a modification of job functions or a reassignment that would avoid the activities or conditions indicated in the medical certificate is not reasonably practicable, the Employer shall so inform the employee in writing and shall grant leave of absence without pay to the employee for the duration of the risk as indicated in the medical certificate. However, such leave shall end no later than twenty-four (24) weeks after the birth.
- f. An employee whose job functions have been modified, who has been reassigned or who is on leave of absence shall give at least two (2) weeks' notice in writing to the Employer of any change in duration of the risk or the inability as indicated in the medical certificate, unless there is a valid reason why that notice cannot be given. Such notice must be accompanied by a new medical certificate.

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17.11 Leave without pay for personal needs

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

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

- b. Subject to operational requirements, leave without pay of more than three (3) months but not exceeding one (1) year will be granted to an employee for personal needs.
- c. An employee is entitled to leave without pay for personal needs twice under each of (a) and (b) of this clause during the employee's total period of employment in the public service. The second period of leave under each sub-clause can be granted provided that the employee has remained in the public service for a period of ten (10) years subsequent to the expiration of the first period of leave under the relevant sub-clause. Leave without pay granted under this clause may not be used in combination with pregnancy/maternity or parental leave without the consent of the Employer.
- d. An employee shall notify the Employer in writing as far in advance as possible but not less than four (4) weeks in advance of the commencement date of such leave, unless, because of an urgent or unforeseeable circumstance, such notice cannot be given.

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17.12 Leave without pay for relocation of spouse

- a. At the request of an employee, leave without pay for a period of up to one (1) year shall be granted to an employee whose spouse is permanently relocated and up to five (5) years to an employee whose spouse is temporarily relocated.
- b. An employee shall notify the Employer in writing as far in advance as possible but not less than four (4) weeks in advance of the commencement date of such leave, unless, because of an urgent or unforeseeable circumstance, such notice cannot be given.

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17.13 Leave with pay for family-related responsibilities

- a. For the purpose of this clause, "family" is defined per Article 2 and, in addition, a person who stands in the place of a relative for the employee whether or not there is any degree of consanguinity between such person and the employee.
- b. The Employer shall grant leave with pay under the following circumstances:
 - i. an employee is expected to make every reasonable effort to schedule medical or dental appointments for family members to minimize or preclude their absence from work; however, when alternate arrangements are not possible an employee shall be granted leave for a medical or dental appointment when the family member is incapable of attending the appointment by themselves, or for appointments with appropriate authorities

in schools or adoption agencies. An employee requesting leave under this provision must notify their supervisor of the appointment as far in advance as possible;

- ii. to provide for the immediate and temporary care of a sick or elderly 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;
 - iii. leave for needs directly related to the birth or to the adoption of the employee's child.
 - iv. to provide for the immediate and temporary care of a child where, due to unforeseen circumstances, usual childcare arrangements are unavailable. 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;
 - v. to provide time for the employee to make alternative arrangements in the event of fire or flooding to the employee's residence;
 - vi. to attend school functions, if the supervisor was notified of the functions as far in advance as possible;
 - vii. to visit a family member who, due to an incurable terminal illness, is nearing the end of their life;
 - viii. fifteen (15) hours out of the forty-five (45) hours stipulated in this clause may be used to attend an appointment with a legal or paralegal representative for non-employment related matters, or with a financial or other professional representative, if the supervisor was notified of the appointment as far in advance as possible.
- c. The total leave with pay which may be granted under clause 17.13 shall not exceed forty-five (45) hours in a fiscal year.

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17.14 Leave without pay for family-related needs

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

- a. Up to five (5) years leave without pay during an employee's total period of employment in the public service may be granted for the personal long-term care of the employee's family. Leave granted under this paragraph shall be for a minimum period of three (3) weeks.
- b. An employee shall notify the Employer in writing as far in advance as possible but not less than four (4) weeks in advance of the commencement date of such leave, unless, because of an urgent or unforeseeable circumstance, such notice cannot be given.
- c. An employee shall be entitled to leave under 17.14 for a person who stands in the place of a relative for the employee whether or not there is any degree of consanguinity between such person and the employee.

17.15 Court leave with pay

The Employer shall grant leave with pay to an employee for the period of time the employee is required:

- a. to be available for jury selection;
- b. to serve on a jury;

or

- c. by subpoena or summons to attend as a witness in any proceeding held:
 - i. in or under the authority of a court of justice;
 - ii. before a court, judge, justice, magistrate or coroner;
 - iii. before the Senate or House of Commons of Canada or a committee of the Senate or House of Commons otherwise than in the performance of the duties of the employee's position;
 - iv. before a legislative council, legislative assembly or house of assembly, or any committee thereof that is authorized by law to compel the attendance of witnesses before it;

or

- v. before an arbitrator or a person or body of persons authorized by law to make an inquiry and to compel the attendance of witnesses before it.

17.16 Leave with pay for participation in a staffing process

Where an employee participates in a staffing process, including the recourse mechanism provided for all CRA (Canada Revenue Agency) staffing processes, or for a position in the public service, as defined in the Federal Public Sector Labour Relations Act, including the appeal process where applicable, the employee is entitled to leave with pay for the period during which the employee's presence is required for purposes of the process, and for such further period as the Employer considers reasonable for the employee to travel to and from the place where the employee's presence is so required. This also applies to a staffing process related to a deployment/permanent lateral move.

17.17 Injury-on-duty leave with pay

An employee shall be granted injury-on-duty leave with pay for such reasonable period as may be determined by the Employer where it is determined by a Provincial Worker's Compensation Board that the employee is unable to perform the employee's duties because of:

- a. personal injury accidentally received in the performance of the employee's duties and not caused by the employee's willful misconduct,

- b. sickness resulting from the nature of the employee's employment,
or
- c. exposure to hazardous conditions in the course of the employee's employment, if the employee agrees to pay to the Receiver General for Canada any amount received for loss of wages in settlement of any claim the employee may have in respect of such injury, sickness or exposure.

17.18 Examination leave

Leave with pay to take examinations or defend dissertations may be granted by the Employer to an employee who is not on education leave. Such leave will be granted only where, in the opinion of the Employer, the course of study is directly related to the employee's duties or will improve the employee's qualifications.

17.19 Religious obligations

- a. The Employer shall make every reasonable effort to accommodate an employee who requests time off to fulfill their religious obligations.
- b. Employees may, in accordance with the provisions of this Agreement, request annual leave, personal leave, compensatory leave or leave without pay for other reasons in order to fulfill their religious obligations.
- c. Notwithstanding paragraph 17.19(b), at the request of the employee and at the discretion of the Employer, time off with pay may be granted to the employee in order to fulfill their religious obligations. The number of hours with pay so granted must be made up hour for hour within a period of six (6) months, at times agreed to by the Employer. Hours worked as a result of time off granted under this clause shall not be compensated nor should they result in any additional payments by the Employer.
- d. An employee who intends to request leave or time off under this Article must give notice to the Employer as far in advance as possible but no later than four (4) weeks before the requested period of absence.

17.20 Pre-retirement leave

The Employer will provide thirty-seven decimal five (37.5) hours of paid leave per year, up to a maximum of one hundred and eighty-seven decimal five (187.5) hours, to employees who have the combination of age and years of service to qualify for an immediate annuity without penalty under the Public Service Superannuation Act.

17.21 Personal leave

- a. Subject to operational requirements as determined by the Employer, and with an advance notice of at least five (5) working days, the employee shall be granted, in each fiscal year, up to fifteen (15) hours of leave with pay for reasons of a personal nature.
- b. The leave will be scheduled at times convenient to both the employee and the Employer. Nevertheless, the Employer shall make every reasonable effort to grant the leaves at such times as the employee may request.

17.22 Caregiving leave

- a. An employee who provides the Employer with proof that they are in receipt of or awaiting Employment Insurance (EI) benefits for Compassionate Care Benefits, Family Caregiver Benefits for Children and/or Family Caregiver Benefits for Adults may be granted leave without pay while in receipt of or awaiting these benefits.
- b. The leave without pay described in 17.22(a) shall not exceed twenty-six (26) weeks for Compassionate Care Benefits, thirty-five (35) weeks for Family Caregiver Benefits for Children and fifteen (15) weeks for Family Caregiver Benefits for Adults, in addition to any applicable waiting period.
- c. When notified, an employee who was awaiting benefits must provide the Employer with proof that the request for Employment Insurance (EI) Compassionate Care Benefits, Family Caregiver Benefits for Children and/or Family Caregiver Benefits for Adults has been accepted.
- d. When an employee is notified that their request for Employment Insurance (EI) Compassionate Care Benefits, Family Caregiver Benefits for Children and/or Family Caregiver Benefits for Adults has been denied, paragraph 17.22(a) above ceases to apply.
- e. Leave granted under this clause shall count for the calculation of "continuous employment" for the purpose of calculating severance pay and "service" for the purpose of calculating vacation leave. Time spent on such leave shall count for pay increment purposes.

17.23 Leave with or without pay for other reasons

At its discretion, the Employer may grant:

- a. leave with pay when circumstances not directly attributable to the employee prevent the employee from reporting for duty. Such leave shall not be unreasonably withheld;
- b. leave with or without pay for purposes other than those specified in this Agreement.

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17.24 Domestic violence leave

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

- a. The parties recognize that employees may be subject to domestic violence in their personal life that could affect their attendance at work.
- b. Upon request, an employee who is subject to domestic violence or who is the parent of a dependent child who is subject to domestic violence shall be granted domestic violence leave in order to enable the employee, in respect of such violence:
 - i. to seek care and/or support for themselves or their dependent child in respect of a physical or psychological injury or disability;
 - ii. to obtain services from an organization which provides services for individuals who are subject to domestic violence;
 - iii. to obtain professional counselling;
 - iv. to relocate temporarily or permanently; or
 - v. to seek legal or law enforcement assistance or to prepare for or participate in any civil or criminal legal proceeding.
- c. The total domestic violence leave with pay which may be granted under this article shall not exceed seventy-five (75) hours in a fiscal year.
- d. Unless otherwise informed by the Employer, a statement signed by the employee stating that they meet the conditions of this article shall, when delivered to the Employer, be considered as meeting the requirements of this article.
- e. Notwithstanding paragraphs 17.24(b) to 17.24(c), an employee is not entitled to domestic violence leave if the employee is charged with an offence related to that act or if it is probable, considering the circumstances, that the employee committed that act.

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17.25 Leave for Traditional Indigenous Practices

- a. Subject to operational requirements as determined by the Employer, fifteen (15) hours of leave with pay and twenty-two decimal five (22.5) hours of leave without pay per fiscal year shall be granted to an employee who self-declares as an Indigenous person and who requests

leave to engage in traditional Indigenous practices, including land-based activities such as hunting, fishing, and harvesting.

For the purposes of this article, an Indigenous person means First Nations, Inuit or Métis.

- b. Unless otherwise informed by the Employer, a statement signed by the employee stating that they meet the conditions of this article shall, when delivered to the Employer, be considered as meeting the requirements of this article.
- c. An employee who intends to request leave under this article must give notice to the Employer as far in advance as possible before the requested period of leave.
- d. As an alternative to leave without pay as per paragraph 17.25(a), at the request of the employee and at the discretion of the Employer, time off with pay, up to a total amount of twenty-two decimal five (22.5) hours, may be granted to the employee in order to fulfill their traditional Indigenous practices. The number of hours with pay so granted must be made up hour for hour within a period of six (6) months, at times agreed to by the Employer. Hours worked as a result of time off granted under this clause shall not be compensated nor should they result in any additional payments by the Employer.
- e. Leave or time off under this article may be taken in one or more periods. Each period of leave shall not be less than seven decimal five (7.5) hours.

**** Article 18 – Career Development**

18.01 General

The parties recognize that in order to maintain and enhance professional expertise, employees, from time to time, need to have an opportunity to attend or participate in career development activities described in this Article.

18.02 Education leave without pay

An employee may be granted education leave without pay for varying periods up to one (1) year, which can be renewed by mutual agreement, to attend a recognized institution for additional or special studies in some field of education in which special preparation is needed to enable the employee to fill their present role more adequately, or to undertake studies in some field in order to provide a service which the Employer requires or is planning to provide.

- a. An employee on education leave without pay under this clause shall receive an allowance in lieu of salary of up to one hundred per cent (100%) of the employee's basic salary. The percentage of the allowance is at the discretion of the Employer. Where the employee receives a grant, bursary or scholarship, the education leave allowance may be reduced. In such cases, the amount of the reduction shall not exceed the amount of the grant, bursary or scholarship.

- b. Allowances already being received by the employee may, at the discretion of the Employer, be continued during the period of the education leave. The employee shall be notified when the leave is approved, whether such allowances are to be continued in whole or in part.
- c. As a condition to the granting of education leave, an employee shall, if required, give a written undertaking prior to the commencement of the leave to return to the service of the Employer for a period of not less than the period of the leave granted. If the employee, except with the permission of the Employer:
 - i. fails to complete the course,
 - ii. does not resume employment with the Employer on completion of the course, or
 - iii. ceases to be employed, except by reason of death or lay-off, before termination of the period the employee has undertaken to serve after completion of the course,they shall repay the Employer all allowances paid to them under this clause during the education leave or such lesser sum as shall be determined by the Employer.

18.03 Attendance at conferences and conventions

- a. The parties to this Agreement recognize that attendance or participation at conferences, conventions, symposia, workshops and other gatherings of a similar nature contributes to the maintenance of high professional standards.
- b. In order to benefit from an exchange of knowledge and experience, an employee shall have the opportunity on occasion to attend conferences and conventions that are related to the employee's field of specialization, subject to operational constraints.
- c. The Employer may grant leave with pay and reasonable expenses including registration fees to attend such gatherings, subject to budgetary and operational constraints.
- d. An employee who attends a conference or convention at the request of the Employer to represent the interests of the Employer shall be deemed to be on duty and, as required, in travel status. The Employer shall pay the registration fees of the convention or conference the employee is required to attend.
- e. An employee invited to participate in a conference or convention in an official capacity, such as to present a formal address or to give a course related to the employee's field of employment, may be granted leave with pay for this purpose and may, in addition, be reimbursed for their payment of convention or conference registration fees and reasonable travel expenses.
- f. An employee shall not be entitled to any compensation under Articles 9, Overtime, and 13, Travelling Time, in respect of hours the employee is in attendance at, or travelling to or from a conference or convention under the provisions of this clause, except as provided by paragraph (d).

18.04 Professional development

- a. The parties to this Agreement share a desire to improve professional standards by giving the employees the opportunity on occasion:
- i. to participate in workshops, short courses or similar out-service programs to keep up to date with knowledge and skills in their respective fields,
 - ii. to conduct research or perform work related to their normal research programs in institutions or locations other than those of the Employer,
- or
- iii. to carry out research in the employee's field of specialization not specifically related to their assigned work projects when in the opinion of the Employer, such research is needed to enable the employee to fill their present role more adequately.
- b. Subject to the Employer's approval, an employee shall receive leave with pay in order to participate in the activities described in paragraph 18.04(a) above.
- c. An employee may apply at any time for professional development under this clause, and the Employer may select an employee at any time for such professional development.
- d. When an employee is selected by the Employer for professional development under this clause, the Employer will consult with the employee before determining the location and duration of the program of work or studies to be undertaken.
- e. An employee selected for professional development under this clause shall continue to receive their normal compensation, including any increase for which they may become eligible. The employee shall not be entitled to any compensation under Articles 9, Overtime, and 13, Travelling Time, while on professional development under this clause.
- f. An employee on professional development under this clause may be reimbursed for reasonable travel expenses, and such other additional expenses, as the Employer deems appropriate.

18.05

- a. The Employer shall establish selection criteria for granting leave under clauses 18.02, 18.03 and 18.04. Upon request, a copy of these criteria will be provided to an employee and/or the Institute representative.
- b. All applications for leave under clauses 18.02 through 18.04 will be reviewed by the Employer.
- c. In the case of denial of a career development opportunity described in this article, upon written request from the employee, the Employer shall provide the reasons for denial of the request in writing.

18.06 Agency Career Development Consultation Committee

- a. The parties to this Agreement acknowledge the mutual benefits to be derived from consultation on career development. To this effect the parties agree that such consultation will be held through the existing Joint Consultation Committee or through the creation of an Agency Career Development Consultation Committee. A consultation committee as determined by the parties, may be established at the local, regional or national level.
- b. The Agency Consultation Committee shall be composed of mutually agreeable numbers of Institute representatives and Employer representatives who shall meet at mutually satisfactory times. Committee meetings shall normally be held on the Employer's premises during working hours.
- c. Employees forming the continuing membership of the Agency Consultation Committees shall be protected against any loss of normal pay by reason of attendance at such meetings with management, including reasonable travel time where applicable.
- d. The Employer recognizes the use of such committees for the purpose of providing information, discussing the application of policy, promoting understanding and reviewing problems.
- e. It is understood that no commitment may be made by either party on a subject that is not within its authority or jurisdiction, nor shall any commitment made be construed as to alter, amend, add to or modify the terms of this Agreement.

Article 19 – Severance Pay

19.01 Under the following circumstances and subject to clause 19.02, an employee shall receive severance benefits calculated on the basis of their weekly rate of pay:

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) 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 three hundred and sixty-five (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 he was granted severance pay under subparagraph 19.01(a)(i (Roman numeral one)).

b. 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 for each complete year of continuous employment with a maximum benefit of twenty-seven (27) weeks' pay.

c. 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.

d. 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 section 51(1)(g) of the Canada Revenue Agency Act, one (1) week's pay for each complete year of continuous employment to a maximum 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 the provisions of section 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.

19.02 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 by the public service, a Federal Crown Corporation, the Canadian Forces or the Royal Canadian Mounted Police. Under no circumstances shall the maximum severance pay provided under clauses 19.01 and 19.05 be pyramided.

For greater certainty, payments in lieu of severance for the elimination of severance pay for voluntary separation (resignation and retirement) made pursuant to 19.05 to 19.08 under Appendix "J" or similar provisions in other collective agreements shall be considered as a termination benefit for the administration of this clause.

19.03 The weekly rate of pay referred to in the above clauses shall be the weekly rate of pay to which the employee is entitled for the classification prescribed in their certificate of appointment, immediately prior to the termination of the employee's employment.

19.04 Appointment to a Schedule I (Roman numeral one), IV (Roman numeral four) or V (Roman numeral five) Employer

An employee who resigns to accept an appointment with an organization listed in Schedule I (Roman numeral one), IV (Roman numeral four) or V (Roman numeral five) of the Financial Administration Act shall be paid any outstanding payment in lieu of severance if applicable under Appendix "J".

19.05 Employees who were subject to the payment in lieu of severance for the elimination of severance pay for voluntary separation (resignation and retirement) and who opted to defer their payment, the former provisions outlining the payment in lieu are found at Appendix "J".

19.06 Appointment from a different bargaining unit

This clause applies in a situation where an employee is appointed into a position in the Audit, Financial and Scientific (AFS (Audit, Financial and Scientific)) bargaining unit from a position outside the AFS (Audit, Financial and Scientific) bargaining unit where, at the date of appointment, provisions similar to those in 19.01(b) and (d) of Appendix "J" are still in force, unless the appointment is only on a temporary basis.

- a. Subject to 19.02 above, on the date an indeterminate employee becomes subject to this Agreement, on or after July 10, 2012, they shall be entitled to a severance payment equal to 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, based on the employee's rate of pay of their substantive position on the day preceding the appointment.
- b. Subject to 19.02 above, on the date a determinate employee becomes subject to this Agreement, on or after July 10, 2012, they shall be entitled to 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 their substantive position on the day preceding the appointment.
- c. An employee entitled to a severance payment under sub-paragraph (a) or (b) shall have the same choice of options outlined in 19.06 of Appendix "J"; however the selection of which option must be made within three (3) months of being appointed to the bargaining unit.

Article 20 – Reclassification and Statement of Duties

20.01 If, during the term of this Agreement, a new classification standard is established and implemented by the Employer, the Employer shall, before applying rates of pay to the new levels resulting from the application of the standard, negotiate with the Institute the rates of pay and the rules affecting the pay of employees on their movement to the new levels.

20.02 Upon written request, an employee shall be provided with a complete and current statement of the duties and responsibilities of their position, including the classification level and, where applicable, the point rating allotted by factor to the employee's position, and an organization chart depicting the position's place in the organization.

Article 21 – Registration Fees

21.01 The Employer shall reimburse an employee for the payment of membership or registration fees to an organization or governing body when the payment of such fees is a requirement for the continuation of the performance of the duties of the employee's position.

Article 22 – Professional Accounting Association Annual Membership Fee

This Article applies to employees classified as ~~AU (Auditing), CO (Commerce) and FI (Financial Management)~~ only.

22.01 Subject to paragraphs (a), (b) and (c), the Employer shall reimburse an employee's payment of annual membership fees to the Chartered Professional Accountants of Canada (~~CPA (Chartered Professional Accountants of Canada)~~) and to one (1) of their respective provincial bodies.

- a. Except as provided under paragraph (b) below, the reimbursement of annual membership fees relates to the payment of an annual fee which is a mandatory requirement by the ~~CPA (Chartered Professional Accountants of Canada)~~ to maintain a professional designation and membership in good standing. This reimbursement will include the payment of the "Office des professions du Québec" (~~OPO (Office des professions du Québec)~~) annual fee.
- b. Portions of fees or charges of an administrative nature such as the following are not subject to reimbursement under this Article: service charges for the payment of fees on an instalment or post-dated basis; late payment charges or penalties; initiation fees; reinstatement fees required to maintain a membership in good standing; or payments of arrears for re-admission to an accounting association.
- c. In respect of requests for reimbursement of professional fees made pursuant to this Article, the employee shall be required to provide the Employer with receipts to validate payments made.

**** Article 23 – Technological Change**

23.01 The parties have agreed that in cases where, as a result of technological change, the services of an employee are no longer required beyond a specified date because of lack of work or the discontinuance of a function, the Work Force Adjustment appendix to this Agreement will apply. In all other cases the following clauses will apply.

23.02 In this Article "technological change" means:

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

or

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

23.03 Both parties recognize the overall advantages of technological change and will, therefore, encourage and promote technological change in the Employer's operations. Where technological change is to be implemented, the Employer will seek ways and means of minimizing adverse effects on employees which might result from such changes.

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

23.05 The written notice provided for in clause 23.04 will provide the following information:

- a. the nature and degree of technological change;
- b. the anticipated date or dates on which the Employer plans to effect the technological change;
- c. the location or locations involved.

23.06 As soon as reasonably practicable after notice is given under clause 23.04, the Employer shall consult meaningfully with the Institute concerning the effects of the technological change referred to in clause 23.04 on each group of employees. Such consultation will include but not necessarily be limited to the following:

- a. The approximate number, class and location of employees likely to be affected by the technological change.
- b. The effect the technological change may be expected to have on working conditions or terms and conditions of employment of employees.

23.07 When, as a result of technological change, the Employer determines that an employee requires new skills or knowledge in order to perform the duties of their substantive position, the Employer will make every reasonable effort to provide the necessary training during the employee's working hours without loss of pay and at no cost to the employee.

Article 24 – Safety and Health

24.01 The Employer shall continue to make all reasonable provisions for the occupational safety and health of employees. The Employer will welcome suggestions on the subject from the Institute and the parties undertake to consult with a view to adopting and expeditiously carrying out reasonable procedures and techniques designed or intended to prevent or reduce the risk of employment injury or occupational illness.

Clause 24.02 applies to employees classified as CS (Computer Systems) only.

24.02 The Employer shall continue to provide, where economically and administratively feasible, working accommodation and facilities to meet the special requirements of computer systems services and the Employer agrees to consult with the Institute for the purpose of considering expeditiously the Institute's suggestions on the subject.

**** Article 25 – Recognition**

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

Actuarial Science (AC)

Auditing (AU)

Chemistry (CH)

Commerce (CO)

Computer Systems (CS)

Economists, Sociologists and Statisticians (ES)

Education (ED)

Engineering and Land Survey (EN)

Financial Management (FI)

Library Science (LS)

Management Group (MG-AFS (Audit, Financial and Scientific))

Nursing Group Sub-Group: Medical Adjudicators (NU-EMA)

Physical Sciences (PC)

Psychology (PS)

Scientific Research (SE)

Social Science Support (SI)

25.02 The Employer recognizes that it is a proper function and a right of the Institute to bargain with a view to arriving at a collective agreement and the Employer and the Institute agree to bargain in good faith, in accordance with the provisions of the Federal Public Sector Labour Relations Act.

Article 26 – Check-Off

26.01 The Employer will as a condition of employment deduct an amount equal to the amount of the membership dues from the monthly pay of all employees in the bargaining unit. Where an employee does not have sufficient earnings in respect of any month to permit deductions under this Article the Employer shall not be obligated to make such deductions for that month from subsequent salary.

26.02 The Institute shall inform the Employer in writing of the authorized monthly deduction to be checked off for each employee defined in clause 26.01.

26.03 For the purpose of applying clause 26.01 above, deductions from pay for each employee in respect of each month will start with the first full month of employment to the extent that earnings are available.

26.04 An employee who satisfies the Professional Institute of the Public Service of Canada to the extent that the employee declares in an affidavit that the employee is a member of a religious organization registered pursuant to the Income Tax Act, whose doctrine prevents them as a matter of conscience from making financial contributions to an employee organization and that the employee will make contributions to a charitable organization equal to dues, shall not be subject to this Article, provided that the affidavit submitted by the employee shows the registered number of the religious organization and is countersigned by an official representative of the religious organization involved. The Institute will inform the Employer accordingly.

26.05 No employee organization, as defined in section 2 of the Federal Public Sector Labour Relations Act, other than the Institute, shall be permitted to have membership dues and/or other monies deducted by the Employer from the pay of employees in the bargaining unit.

26.06 The amounts deducted in accordance with clause 26.01 shall be remitted to the Institute within a reasonable period of time after deductions are made and shall be accompanied by particulars identifying each employee and the deductions made on the employee's behalf.

26.07 The Employer agrees to continue the past practice of making deductions for other purposes on the basis of the production of appropriate documentation.

26.08 The Institute agrees to indemnify and save the Employer harmless against any claim or liability arising out of the application of this Article, except for any claim or liability arising out of an error committed by the Employer, in which case the liability shall be limited to the amount of the error.

26.09 When it is mutually acknowledged that an error has been committed, the Employer shall endeavour to correct such error within the two (2) pay periods following the acknowledgement of error.

**** Article 27 – Use of Employer Facilities**

27.01 Reasonable space on bulletin boards including electronic bulletin boards where available, in convenient locations will be made available to the Institute for the posting of official Institute notices. The Institute shall endeavour to avoid requests for posting of notices that 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 of meetings of their members and elections, the names of Institute representatives, and social and recreational events. Such approval shall not be unreasonably withheld.

27.02 The Employer will also continue its present practice of making available to the Institute specific locations on its premises for the placement of reasonable quantities of literature of the Institute.

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

27.04 The Institute shall provide the Employer, a list of such Institute representatives and shall advise promptly of any change made to the list.

**** Article 28 – Information**

28.01 The Employer agrees to supply the Institute on a quarterly basis with a list of all employees in the bargaining unit. The list referred to herein shall include the name, geographical location and classification of the employee and shall be provided within one (1) month following the

termination of each quarter. As soon as practicable, the Employer agrees to add to the above list the date of appointment for new employees.

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28.02

- a. This Agreement and any amendments thereto, will be available electronically.
- b. Printed copies of the collective agreement will be provided to the Union and ~~AES (Audit, Financial and Scientific)~~ Stewards upon request.

28.03 The Employer agrees to distribute to each new employee an information package prepared and supplied by the Institute. Such information package shall require the prior approval of the Employer. The Employer shall have the right to refuse to distribute any information that it considers adverse to its interests or to the interests of any of its representatives.

Article 29 – Employee Representatives

29.01 The Employer acknowledges the right of the Institute to appoint or otherwise select employees as representatives.

29.02 The Institute and the Employer shall endeavour in consultation to determine the jurisdiction of each representative, having regard to the plan of organization, the number and distribution of employees at the work place and the administrative structure implied by the grievance procedure. Where the parties are unable to agree in consultation, then any dispute shall be resolved by the grievance/adjudication procedure.

29.03 The Institute shall notify the Employer in writing of the name and jurisdiction of its representatives identified pursuant to clause 29.02.

29.04 A representative shall obtain the permission of their immediate supervisor before leaving their work to investigate employee complaints of an urgent nature, to meet with local management for the purpose of dealing with grievances and to attend meetings called by management. Such permission shall not be unreasonably withheld. Where practicable, the representative shall report back to their supervisor before resuming their normal duties.

29.05 The Institute shall have the opportunity to have an employee representative introduced to new employees as part of the Employer's formal orientation programs, where they exist.

Article 30 – Leave for Labour Relations Matters

30.01 ~~Federal Public Sector Labour Relations and Employment Board (EPSLREB (Federal Public Sector Labour Relations and Employment Board))~~ hearings

Complaints made to the FPSLREB (Federal Public Sector Labour Relations and Employment Board) pursuant to section 190(1) of the Federal Public Sector Labour Relations Act (FPSLRA (Federal Public Sector Labour Relations Act))

Where operational requirements permit, in cases of complaints made to the FPSLREB (Federal Public Sector Labour Relations and Employment Board) pursuant to section 190(1) of the FPSLRA (Federal Public Sector Labour Relations Act) alleging a breach of sections 157, 186(1)(a), 186(1)(b), 186(2), 187, 188(a) or 189(1) of the FPSLRA (Federal Public Sector Labour Relations Act), the Employer will grant leave with pay:

- a. to an employee who makes a complaint on their own behalf before the FPSLREB (Federal Public Sector Labour Relations and Employment Board), and
- b. to an employee who acts on behalf of an employee making a complaint, or who acts on behalf of the Institute making a complaint.

30.02 Applications for certification, representations and interventions with respect to applications for certification

Where operational requirements permit, the Employer will grant leave without pay:

- a. to an employee who represents the Institute in an application for certification or in an intervention, and
- b. to an employee who makes personal representations with respect to a certification.

30.03 Employee called as a witness

The Employer will grant leave with pay:

- a. to an employee called as a witness by the FPSLREB (Federal Public Sector Labour Relations and Employment Board), and
- b. where operational requirements permit, to an employee called as a witness by an employee or the Institute.

30.04 Arbitration board, public interest commission hearings and alternative dispute resolution process

Where operational requirements permit, the Employer will grant leave with pay to an employee representing the Institute before an Arbitration Board, Public Interest Commission, Fact Finder, Mediator or an Alternative Dispute Resolution Process.

30.05 Employee called as a witness

The Employer will grant leave with pay to an employee called as a witness by an Arbitration Board, Public Interest Commission, Fact Finder, Mediator or an Alternative Dispute Resolution Process and, where operational requirements permit, leave with pay to an employee called as a witness by the Institute.

30.06 Adjudication

Where operational requirements permit, the Employer will grant leave with pay to an employee who is:

- a. a party to an adjudication, or
- b. the representative of an employee who is a party to an adjudication, or
- c. a witness called by an employee who is party to an adjudication.

30.07 Meetings during the grievance process

Employee presenting grievance

Where operational requirements permit, the Employer will grant to an employee:

- a. where the Employer originates a meeting with the employee who has presented the grievance, leave with pay when the meeting is held in the headquarters area of such employee and on duty status when the meeting is held outside the headquarters area of such employee,

and
- b. where an employee who has presented a grievance seeks to meet with the Employer, leave with pay to the employee when the meeting is held in the headquarters area of such employee and leave without pay when the meeting is held outside the headquarters area of such employee,

and
- c. when mutually agreed by the parties, in cases where more than one employee has grieved on the same subject and all grievors are represented by the Institute, that one meeting will serve the interests of all grievors.

30.08 Employee who acts as representative

Where an employee wishes to represent at a meeting with the Employer, an employee who has presented a grievance, the Employer will, where operational requirements permit, grant leave with pay to the representative when the meeting is held in the headquarters area of such employee and leave without pay when the meeting is held outside the headquarters area of such employee.

30.09 Grievance investigations

Where an employee has asked or is obliged to be represented by the Institute in relation to the presentation of a grievance and an employee acting on behalf of the Institute wishes to discuss the grievance with that employee, the employee and the representative of the employee will,

where operational requirements permit, be given reasonable leave with pay for this purpose when the discussion takes place in the headquarters area of such employee and leave without pay when it takes place outside the headquarters area of such employee.

30.10 Contract negotiations meetings

Where operational requirements permit, the Employer will grant leave without pay to an employee for the purpose of attending contract negotiations meetings on behalf of the Institute.

30.11 Preparatory contract negotiations meetings

Where operational requirements permit, the Employer will grant leave without pay to an employee to attend preparatory contract negotiations meetings.

30.12 Meetings between the Institute and management

Where operational requirements permit, the Employer will grant leave with pay to an employee to attend meetings with management on behalf of the Institute.

30.13 Institute executive council meetings and conventions

- a. Where operational requirements permit, the Employer will grant leave without pay to employees to attend meetings and conventions provided in the Constitution and By-laws of the Institute.
- b. Where operational requirements permit, the Employer will grant leave without pay to employees who qualify for programs or policies of the Institute that compensate Institute members for the loss of days of rest due to attendance at Institute meetings or training.

30.14 Employee representatives' training courses

- a. Where operational requirements permit, the Employer will grant leave without pay to employees appointed as Employee representatives by the Institute, to undertake training sponsored by the Institute related to the duties of an Employee representative.
- b. Where operational requirements permit, the Employer will grant leave with pay to employees appointed as Employee representatives by the Institute, to attend training sessions concerning Employer-employee relations sponsored by the Employer.

This clause applies to employees classified as ~~CS (Computer Systems)~~ only.

30.15 Determination of leave status

Where the status of leave requested cannot be determined until the Federal Public Sector Labour Relations and Employment Board or an adjudicator has given a decision, leave without pay will be granted pending final determination of the appropriate leave status.

Article 31 – Job Security

31.01 Subject to the willingness and capacity of individual employees to accept relocation and retraining, the Employer will make every reasonable effort to ensure that any reduction in the work force will be accomplished through attrition.

Article 32 – Contracting Out

32.01 The Employer will continue past practice in giving all reasonable consideration to continued employment in the public service of employees who would otherwise become redundant because work is contracted out.

Article 33 – Interpretation of Agreement

33.01 The parties agree that, in the event of a dispute arising out of the interpretation of a clause or article in this Agreement, it is desirable that the parties should meet within a reasonable time and seek to resolve the problem. This Article does not prevent employees from availing themselves of the grievance procedure provided in this Agreement.

**** Article 34 – Grievance Procedure**

34.01 The parties recognize the value of informally resolving problems prior to presenting a formal grievance or using alternative dispute resolution mechanisms to resolve grievances that are presented in accordance with this Article. Accordingly, when an employee:

- a. within the time limits prescribed in clause 34.11, gives notice that they wish to take advantage of this clause for the purpose of informally resolving a problem without recourse to a formal grievance and facilitating discussions between the employee and their supervisors, it is agreed that the period between the initial discussion and the final response shall not count as elapsed time for the purpose of grievance time limits;
- or,
- b. following the presentation of a grievance and within the time limits prescribed under this Article, gives notice to the delegated grievance step authority of their intention to take advantage of alternative dispute resolution mechanisms, the time limits stipulated in this Article may be extended by mutual agreement between the Employer and the employee and, where appropriate, the Institute representative.
- c. When an employee wishes to take advantage of a process outlined under 34.01(a) or 34.01(b) above that pertains to the application of a provision of the collective agreement, the

employee may, at their request, be represented by the Institute at any meeting or mediation session held to deal with the matter.

34.02 In determining the time within which any action is to be taken as prescribed in this procedure, Saturdays, Sundays and designated holidays shall be excluded.

34.03 The time limits stipulated in this procedure may be extended by mutual agreement between the Employer and the employee and, where appropriate, the Institute representative.

34.04 Where the provisions of clauses 34.06, 34.23 or 34.37 cannot be complied with and it is necessary to present a grievance by mail, the grievance shall be deemed to have been presented on the day on which it is postmarked and it shall be deemed to have been received by the Employer on the day it is delivered to the appropriate office. Similarly, the Employer shall be deemed to have delivered a reply at any level on the date on which the letter containing the reply is postmarked, but the time limit within which the grievor may present their grievance at the next higher level shall be calculated from the date on which the Employer's reply was delivered to the address shown on the grievance form.

34.05 A grievance shall not be deemed to be invalid by reason only of the fact that it is not in accordance with the form supplied by the Employer.

Individual grievances

34.06 An employee who wishes to present a grievance at any prescribed level in the grievance procedure shall transmit this grievance to the employee's immediate supervisor or local officer-in-charge who shall forthwith:

- a. forward the grievance to the representative of the Employer authorized to deal with grievances at the appropriate level,
and
- b. provide the employee with a receipt stating the date on which the grievance was received by them.

34.07 Presentation of grievance

1. Subject to subsections (2) to (7), an employee is entitled to present an individual grievance if they feel aggrieved:
 - a. by the interpretation or application, in respect of the employee, of
 - i. a provision of a statute or regulation, or of a direction or other instrument made or issued by the Employer, that deals with terms and conditions of employment,
or
 - ii. a provision of a collective agreement or an arbitral award;

or

b. as a result of any occurrence or matter affecting their terms and conditions of employment.

2. An employee may not present an individual grievance in respect of which an administrative procedure for redress is provided under any Act of Parliament, other than the Canadian Human Rights Act.
3. Despite subsection (2), an employee may not present an individual grievance in respect of the right to equal pay for work of equal value.
4. An employee may not present an individual grievance relating to the interpretation or application, in respect of the employee, of a provision of a collective agreement or an arbitral award unless the employee has the approval of and is represented by the Institute.
5. An employee who, in respect of any matter, avails themselves of a complaint procedure established by a policy of the Employer may not present an individual grievance in respect of that matter if the policy expressly provides that an employee who avails themselves of the complaint procedure is precluded from presenting an individual grievance under this Article.
6. An employee may not present an individual grievance relating to any action taken under any instruction, direction or regulation given or made by or on behalf of the Government of Canada in the interest of the safety or security of Canada or any state allied or associated with Canada.
7. For the purposes of subsection (6), an order made by the Governor in Council is conclusive proof of the matters stated in the order in relation to the giving or making of an instruction, a direction or a regulation by or on behalf of the Government of Canada in the interest of the safety or security of Canada or any state allied or associated with Canada.

34.08 There shall be no more than a maximum of four (4) levels in the grievance procedure:

- a. Level 1 – first level of management;
- b. Levels 2 and 3 – intermediate level(s), where such level or levels are established in the Agency;
- c. Final level – the Commissioner or their authorized representative.

Whenever there are four (4) levels in the grievance procedure, the grievor may elect to waive either Level 2 or 3.

34.09 Representatives

- a. The Employer shall designate a representative at each level in the grievance procedure and shall inform each employee to whom the procedure applies of the title of the person so designated together with the title and address of the immediate supervisor or local officer-in-charge to whom a grievance is to be presented.
- b. This information shall be communicated to employees by means of notices posted by the Employer in places where such notices are most likely to come to the attention of the

employees to whom the grievance procedure applies, or otherwise as determined by agreement between the Employer and the Institute.

34.10 An employee may be assisted and/or represented by the Institute when presenting a grievance at any level. The Institute shall have the right to consult with the Employer with respect to a grievance at each or any level of the grievance procedure.

34.11 An employee may present a grievance to the first level of the procedure in the manner prescribed in clause 34.06, not later than the twenty-fifth (25th) day after the date on which the employee is notified orally or in writing or on which the employee first becomes aware of the action or circumstances giving rise to the grievance.

34.12 An employee may present a grievance at each succeeding level in the grievance procedure beyond the first level either:

- a. where the decision or offer for settlement is not satisfactory to the employee, within ten (10) days after that decision or offer for settlement has been conveyed in writing to the employee by the Employer,
- or
- b. where the Employer has not conveyed a decision to the employee within the time prescribed in clause 34.13, within twenty-five (25) days after the employee presented the grievance at the previous level.

34.13 The Employer shall normally reply to an employee's grievance at any level of the grievance procedure, except the final level, within twenty (20) days after the grievance is presented, and within thirty (30) days when the grievance is presented at the final level.

34.14 Where an employee has been represented by the Institute in the presentation of his grievance, the Employer will provide the Institute with a copy of the Employer's decision at each level of the grievance procedure at the same time that the Employer's decision is conveyed to the employee.

34.15 Where a grievance has been presented up to and including the final level in the grievance process, and the grievance is not one that may be referred to adjudication, the decision on the grievance taken at the final level in the grievance process is final and binding and no further action may be taken under the Federal Public Sector Labour Relations Act.

34.16 Where it appears that the nature of the grievance is such that a decision cannot be given below a particular level of authority, any or all the levels except the final level may be eliminated by agreement of the Employer and the employee, and, where applicable, the Institute.

34.17 Where the Employer demotes or terminates an employee for cause pursuant to paragraph 51(1)(f) or (g) of the Canada Revenue Agency Act, the grievance procedure set forth in this Agreement shall apply, except that the grievance may be presented at the final level only.

34.18 An employee may by written notice to their immediate supervisor or officer-in-charge withdraw a grievance.

34.19 Any employee who fails to present a grievance to the next higher level within the prescribed time limits shall be deemed to have abandoned the grievance unless, due to circumstances beyond their control, the employee was unable to comply with the prescribed time limits.

34.20 No person shall seek by intimidation, by threat of dismissal or by any other kind of threat to cause an employee to abandon their grievance or refrain from exercising their right to present a grievance, as provided in this Agreement.

34.21 Reference to adjudication

1. An employee may refer to adjudication an individual grievance that has been presented up to and including the final level in the grievance process and that has not been dealt with to the employee's satisfaction if the grievance is related to:

a. the interpretation or application in respect of the employee of a provision of a collective agreement or an arbitral award;

b. a disciplinary action resulting in termination, demotion, suspension or financial penalty.

2. When an individual grievance has been referred to adjudication and a party to the grievance raises an issue involving the interpretation or application of the Canadian Human Rights Act, that party must, in accordance with the regulations, give notice of the issue to the Canadian Human Rights Commission.

3. The Canadian Human Rights Commission has standing in adjudication proceedings for the purpose of making submissions regarding an issue referred to in subsection (2).

34.22 Before referring an individual grievance related to matters referred to in subparagraph 34.21(1)(a), the employee must obtain the approval of the Institute.

Group grievances

34.23 The Institute may present a grievance at any prescribed level in the grievance procedure, and shall transmit this grievance to the officer-in-charge who shall forthwith:

a. forward the grievance to the representative of the Employer authorized to deal with grievances at the appropriate level,

and

b. provide the Institute with a receipt stating the date on which the grievance was received by them.

34.24 Presentation of group grievance

1. The Institute may present to the Employer a group grievance on behalf of employees in the bargaining unit who feel aggrieved by the interpretation or application, common in respect of

those employees, of a provision of a collective agreement or an arbitral award.

2. In order to present the grievance, the Institute must first obtain the consent of each of the employees concerned in the form provided for by the regulations. The consent of an employee is valid only in respect of the particular group grievance for which it is obtained.
3. The Institute may not present a group grievance in respect of which an administrative procedure for redress is provided under any Act of Parliament, other than the Canadian Human Rights Act.
4. Despite subsection (3), the Institute may not present a group grievance in respect of the right to equal pay for work of equal value.
5. If an employee has, in respect of any matter, availed themselves of a complaint procedure established by a policy of the Employer, the Institute may not include that employee as one on whose behalf it presents a group grievance in respect of that matter if the policy expressly provides that an employee who avails themselves of the complaint procedure is precluded from participating in a group grievance under this Article.
6. The Institute may not present a group grievance relating to any action taken under any instruction, direction or regulation given or made by or on behalf of the Government of Canada in the interest of the safety or security of Canada or any state allied or associated with Canada.
7. For the purposes of subsection (6), an order made by the Governor in Council is conclusive proof of the matters stated in the order in relation to the giving or making of an instruction, a direction or a regulation by or on behalf of the Government of Canada in the interest of the safety or security of Canada or any state allied or associated with Canada.

34.25 There shall be no more than a maximum of four (4) levels in the grievance procedure. These levels shall be as follows:

- a. Level 1 – first level of management;
- b. Levels 2 and 3 – intermediate level(s), where such level or levels are established in the Agency;
- c. Final level – the Commissioner or their authorized representative.

Whenever there are four (4) levels in the grievance procedure, the grievor may elect to waive either Level 2 or 3.

34.26 The Employer shall designate a representative at each level in the grievance procedure and shall inform the Institute of the title of the person so designated together with the title and address of the officer-in charge to whom a grievance is to be presented.

34.27 The Institute shall have the right to consult with the Employer with respect to a grievance at each or any level of the grievance procedure.

34.28 The Institute may present a grievance to the first (1st) level of the procedure in the manner prescribed in clause 34.23, no later than the twenty-fifth (25th) day after the earlier of the day on which the aggrieved employees received notification and the day on which they had knowledge of any act, omission or other matter giving rise to the group grievance.

34.29 The Institute may present a grievance at each succeeding level in the grievance procedure beyond the first level either:

- a. where the decision or offer for settlement is not satisfactory to the Institute, within ten (10) days after that decision or offer for settlement has been conveyed in writing to the Institute by the Employer,
- or
- b. where the Employer has not conveyed a decision to the Institute within the time prescribed in clause 34.30, within twenty-five (25) days after the Institute presented the grievance at the previous level.

34.30 The Employer shall normally reply to the Institute grievance at any level of the grievance procedure, except the final level, within twenty (20) days after the grievance is presented, and within thirty (30) days when the grievance is presented at the final level.

34.31 Where it appears that the nature of the grievance is such that a decision cannot be given below a particular level of authority, any or all the levels except the final level may be eliminated by agreement of the Employer and the Institute.

34.32 The Institute may by written notice to the officer-in-charge withdraw a grievance.

34.33 Opting out of a group grievance

1. An employee in respect of whom a group grievance has been presented may, at any time before a final decision is made in respect of the grievance, notify the Institute that the employee no longer wishes to be involved in the group grievance.
2. The Institute shall provide to the representatives of the Employer authorized to deal with the grievance, a copy of the notice received pursuant to paragraph (1) above.
3. After receiving the notice, the Institute may not pursue the grievance in respect of the employee.

34.34 The Institute failing to present a grievance to the next higher level within the prescribed time limits shall be deemed to have abandoned the grievance unless, due to circumstances beyond its control, it was unable to comply with the prescribed time limits.

34.35 No person shall seek by intimidation, by threat of dismissal or by any other kind of threat to cause the Institute to abandon the grievance or refrain from exercising the right to present a grievance, as provided in this Agreement.

34.36 Reference to adjudication

1. The Institute may refer to adjudication any group grievance that has been presented up to and including the final level in the grievance process and that has not been dealt with to its satisfaction.
2. When a group grievance has been referred to adjudication and a party to the grievance raises an issue involving the interpretation or application of the Canadian Human Rights Act, that party must, in accordance with the regulations, give notice of the issue to the Canadian Human Rights Commission.
3. The Canadian Human Rights Commission has standing in adjudication proceedings for the purpose of making submissions regarding an issue referred to in subsection (2).

Policy grievances

34.37 The Employer or the Institute may present a grievance at the prescribed level in the grievance procedure, and forward the grievance to the representative of the Institute or the Employer, as the case may be, authorized to deal with the grievance. The party who receives the grievance shall provide the other party with a receipt stating the date on which the grievance was received by them.

34.38 Presentation of policy grievance

1. The Employer and the Institute may present a policy grievance to the other in respect of the interpretation or application of the collective agreement or arbitral award as it relates to either of them or to the bargaining unit generally.
2. Neither the Employer nor the Institute may present a policy grievance in respect of which an administrative procedure for redress is provided under any other Act of Parliament, other than the Canadian Human Rights Act.
3. Despite subsection (2), neither the Employer nor the Institute may present a policy grievance in respect of the right to equal pay for work of equal value.
4. The Institute may not present a policy grievance relating to any action taken under any instruction, direction or regulation given or made by or on behalf of the Government of Canada in the interest of the safety or security of Canada or any state allied or associated with Canada.
5. For the purposes of subsection (4), an order made by the Governor in Council is conclusive proof of the matters stated in the order in relation to the giving or making of an instruction, a direction or a regulation by or on behalf of the Government of Canada in the interest of the safety or security of Canada or any state allied or associated with Canada.

34.39 There shall be no more than one (1) level in the grievance procedure.

34.40 The Employer and the Institute shall designate a representative and shall notify each other of the title of the person so designated together with the title and address of the officer-in charge to whom a grievance is to be presented.

34.41 The Employer and the Institute may present a grievance in the manner prescribed in clause 34.37, no later than the twenty-fifth (25th) day after the earlier of the day on which it received notification and the day on which it had knowledge of any act, omission or other matter giving rise to the policy grievance.

34.42 The Employer or the Institute shall normally reply to the grievance within sixty (60) days when the grievance is presented.

34.43 The Employer or the Institute, as the case may be, may by written notice to the officer-in-charge abandon a grievance.

34.44 No person shall seek by intimidation, by threat of dismissal or by any other kind of threat to cause the Employer or the Institute to abandon the grievance or refrain from exercising the right to present a grievance, as provided in this Agreement.

34.45 Reference to adjudication

1. A party that presents a policy grievance may refer it to adjudication.
2. When a policy grievance has been referred to adjudication and a party to the grievance raises an issue involving the interpretation or application of the Canadian Human Rights Act, that party must, in accordance with the regulations, give notice of the issue to the Canadian Human Rights Commission.
3. The Canadian Human Rights Commission has standing in adjudication proceedings for the purpose of making submissions regarding an issue referred to in subsection (2).

34.46 Expedited adjudication

The parties agree that any adjudicable grievance may be referred to the following expedited adjudication process:

- a. At the request of either party, a grievance that has been referred to adjudication may be dealt with through Expedited Adjudication with the consent of both parties.
- b. When the parties agree that a particular grievance will proceed through Expedited Adjudication, the Institute will submit to the Federal Public Sector Labour Relations and Employment Board (~~FPSLREB (Federal Public Sector Labour Relations and Employment Board)~~) the consent form signed by the grievor or the bargaining agent.
- c. The parties may proceed with or without an Agreed Statement of Facts. When the parties arrive at an Agreed Statement of Facts it will be submitted to the ~~FPSLREB (Federal Public Sector Labour Relations and Employment Board)~~ or to the Adjudicator at least forty-eight (48) hours prior to the start of the hearing.

- d. No witnesses will testify.
- e. The Adjudicator will be appointed by the FPSLRFB (Federal Public Sector Labour Relations and Employment Board) from among its members who have had at least two years' experience as a member of the Board.
- f. Each Expedited Adjudication session will take place in Ottawa, unless the parties and the FPSLRFB (Federal Public Sector Labour Relations and Employment Board) agree otherwise. The cases will be scheduled jointly by the parties and the FPSLRFB (Federal Public Sector Labour Relations and Employment Board), and will appear on the FPSLRFB (Federal Public Sector Labour Relations and Employment Board) schedule.
- g. The Adjudicator will make an oral determination at the hearing, which will be recorded and initialed by the representatives of the parties. This will be confirmed in a written determination to be issued by the Adjudicator within five days of the hearing. The parties may, at the request of the Adjudicator, vary the above conditions in a particular case.
- h. The Adjudicator's determination will be final and binding on all the parties, but will not constitute a precedent. The parties agree not to refer the determination to the Federal Court.

**** Article 35 – Joint Consultation**

35.01 The parties acknowledge the mutual benefits to be derived from joint consultation and will consult meaningfully on matters of common interest.

35.02 The subjects that may be determined as appropriate for joint consultation will be by mutual agreement of the parties and shall include consultation regarding career development. Consultation may be at the local, regional or national level as determined by the parties.

35.03 Wherever possible, the Employer shall consult with representatives of the Institute at the appropriate level about contemplated changes in conditions of employment or working conditions not governed by this Agreement.

35.04 Joint Consultation Committee meetings

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

35.05 Employees forming the continuing membership of the Consultation Committees shall be protected against any loss of normal pay by reason of attendance at such meetings with management, including reasonable travel time where applicable.

35.06 Joint Consultation Committees are prohibited from agreeing to items that would alter any provision of this Agreement.

**** Article 36 – Standards of Discipline**

36.01 Where written standards of discipline are developed or amended, the Employer agrees to supply sufficient information on the standards of discipline to each employee and to the Institute.

36.02 The Employer agrees to consult with the Institute when existing written Standards of Discipline are to be amended. The Employer further agrees to carefully consider and, where appropriate, introduce Institute recommendations on the matter.

36.03 Where an employee is required to attend a meeting on disciplinary matters, the Employer shall notify the employee that the employee is entitled to have a representative of the Institute attend the meeting when the representative is readily available. Where practicable, the employee shall receive a minimum of two (2) working days' notice of such meeting.

36.04 When an employee is suspended from duty or terminated, the Employer undertakes to notify the employee in writing of the reason for such suspension or termination. The Employer shall endeavour to give such notification at the time of suspension or termination.

36.05 The Employer shall notify the local representative of the Institute that such suspension or termination has occurred.

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

36.07 The Employer shall provide the employee with an official copy of the investigation report, subject to the *Access to Information Act and Privacy Act*.

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

Article 37 – Labour Disputes

37.01 If employees are prevented from performing their duties because of a strike or lock-out on the premises of another employer, the employees shall report the matter to the Employer, and the Employer will make reasonable efforts to ensure that such employees are employed elsewhere, so that they shall receive their regular pay and benefits to which they would normally be entitled.

** Article 38 – Part-Time Employees

38.01 Definition

"Part-time employee" means a person whose normal scheduled hours of work are less than thirty-seven decimal five (37.5) hours per week, but not less than those prescribed in the Federal Public Sector Labour Relations Act.

38.02 General

Part-time employees shall be entitled to the benefits provided under this Agreement in the same proportion as their normal scheduled weekly hours of work compared with the normal weekly hours of work of full-time employees, unless otherwise specified in this Agreement.

38.03 Upon request of an employee and with the concurrence of the Employer, a part-time employee may complete their scheduled weekly hours of work in a manner that permits such an employee to work in excess of seven decimal five (7.5) hours in any one day, provided that over a period of fourteen (14), twenty-one (21), or twenty-eight (28) calendar days, the part-time employee works an average of their scheduled weekly hours of work. As part of the provisions of this clause, attendance reporting shall be mutually agreed between the employee and the Employer.

38.04 The days of rest provisions of this Agreement apply only in a week when a part-time employee has worked five (5) days in a week.

38.05 Leave will only be provided:

- a. during those periods in which employees are scheduled to perform their duties; or
- b. where it may displace other leave as prescribed by this Agreement.

**

38.06 Designated holidays

A part-time employee shall not be paid for the designated holidays, but shall instead be paid a premium of four decimal six per cent (4.6%) for all straight-time hours worked during the period of part-time employment.

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

38.07 When a part-time employee is required to work on a day which is prescribed as a designated paid holiday for a full-time employee in clause 12.01 of this Agreement, the employee shall be paid at time and one-half (1 1/2) of the straight-time rate of pay for all hours worked up to the regular daily scheduled hours of work and double (2) time thereafter.

38.08 Overtime

- a. In the case of a part-time employee, "Overtime" means authorized work performed in excess of the seven decimal five (7.5) hours a day or thirty-seven decimal five (37.5) hours a week, but does not include time worked on a holiday.
- b. In the case of a part-time employee whose hours of work are scheduled in accordance with clause 38.03 above, overtime means authorized work performed in excess of the part-time employee's daily scheduled hours of work, but does not include time worked on a holiday.

38.09 Subject to 38.08, a part-time employee who is required to work overtime shall be paid overtime as specified in Article 9, Overtime, of this Agreement.

Clause 38.10 does not apply to employees classified as CS (Computer Systems).

38.10 Call-back

When a part-time employee meets the requirements to receive call-back pay in accordance with Article 10, Call-back, and is entitled to receive the minimum payment rather than pay for actual time worked, the part-time employee shall be paid a minimum payment of four (4) hours pay at the straight-time rate.

38.11 Reporting pay

Subject to 38.04, when a part-time employee meets the requirements to receive reporting pay on a day of rest, in accordance with the reporting pay provision of this Agreement, and is entitled to receive a minimum payment rather than pay for actual time worked, the part-time employee shall be paid a minimum payment of four (4) hours pay at the straight-time rate of pay.

38.12 Bereavement leave

Notwithstanding clause 38.02, there shall be no prorating of a "day" in clause 17.02, Bereavement leave with pay.

38.13 Vacation leave

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

- a. when the entitlement is nine decimal three seven five (9.375) hours a month, .250 multiplied by the number of hours in the employee's work week per month;
- b. when the entitlement is ten decimal six two five (10.625) hours a month, .282 multiplied by the number of hours in the employee's work week per month;
- c. when the entitlement is twelve decimal five (12.5) hours a month, .333 multiplied by the number of hours in the employee's work week per month;
- d. when the entitlement is thirteen decimal seven five (13.75) hours a month, .367 multiplied by the number of hours in the employee's work week per month;
- e. when the entitlement is fourteen decimal four (14.4) hours a month, .383 multiplied by the number of hours in the employee's work week per month;
- f. when the entitlement is fifteen decimal six seven five (15.675) hours a month, .417 multiplied by the number of hours in the employee's work week per month;
- g. when the entitlement is seventeen decimal five (17.5) hours a month, .466 multiplied by the number of hours in the employee's work week per month;
- h. when the entitlement is eighteen decimal seven five zero (18.750) hours a month, 500 multiplied by the number of hours in the employee's work week per month.

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

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38.14 Sick leave

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

38.15 Vacation and sick leave administration

- a. For the purposes of administration of clauses 38.13 and 38.14 of this Article, where an employee does not work the same number of hours each week, the normal work week shall be the weekly average calculated on a monthly basis.
- b. An employee whose employment in any month is a combination of both full-time and part-time employment shall not earn vacation or sick leave credits in excess of the entitlement of a

full-time employee.

38.16 Severance pay

Notwithstanding the provisions of Article 19, Severance pay, where the period of continuous employment in respect of which a severance benefit is to be paid consists of both full and part-time employment or varying levels of part-time employment, the benefit shall be calculated as follows: the period of continuous employment eligible for severance pay shall be established and the part-time portions shall be consolidated to equivalent full-time. The equivalent full-time period in years shall be multiplied by the full-time weekly pay rate for the appropriate group and level to produce the severance pay benefit.

38.17 The weekly rate of pay referred to in clause 38.16 above shall be the weekly rate of pay to which the employee is entitled for the classification prescribed in the employee's certificate of appointment, immediately prior to the termination of employment.

**** Article 39 – Employee Performance Review and Employee Files**

39.01 For the purpose of this Article,

- a. a formal assessment and/or appraisal of an employee's performance means any written assessment and/or appraisal by any supervisor of how well the employee has performed the employee's assigned tasks during a specified period in the past;
- b. formal assessment and/or appraisals of employee performance shall be recorded on a form prescribed by the Employer for this purpose.

39.02 Prior to an employee performance review the employee shall be given:

- a. the evaluation form that will be used for the review;
- b. any written document that provides instructions to the person conducting the review.

**

39.03

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

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

- b. The Employer's representative(s) who assesses an employee's performance must have observed or been aware of the employee's performance for at least one-half (1/2) of the period for which the employee's performance is evaluated.
- c. An employee has the right to make written comments to be attached to the performance assessment form.

**

39.04 Upon written request of an employee, the personnel file of that employee shall be made available electronically once per year.

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

- a. sign the document in question to indicate that its contents have been read,
and
- b. submit such written representation as the employee may deem appropriate concerning the document and to have such written representations attached to the document.

**

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

Article 40 – Employment References

40.01 At the request of an employee, the Employer shall provide a work reference to a prospective employer of such employee, indicating length of service, principal duties and responsibilities and performance of such duties.

40.02 Personal references requested by a prospective employer outside the public service will not be provided without the written consent of the employee.

**** Article 41 – Sexual Harassment**

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

41.02

- a. Any level in the grievance procedure shall be waived if a person hearing the grievance is the subject of the complaint.
- b. If by reason of paragraph 41.02(a) a level in the grievance procedure is waived, no other level shall be waived except by mutual agreement.

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

**** Article 42 – No Discrimination**

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

42.02

- a. Any level in the grievance procedure shall be waived if a person hearing the grievance is the subject of the complaint.
- b. If by reason of paragraph 42.02(a) a level in the grievance procedure is waived, no other level shall be waived except by mutual agreement.

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

**

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

Article 43 – Immunization

43.01 The Employer shall provide the employee with immunization against communicable diseases where there is a risk of incurring such diseases in the performance of the employee's duties.

Article 44 – Pay Administration

44.01 Except as provided in clauses 44.01 to 44.08 inclusive and the Notes to Appendix "A" of this Agreement, the terms and conditions governing the application of pay to employees are not affected by this Agreement.

44.02 An employee is entitled to be paid for services rendered at:

- a. the pay specified in Appendix "A" for the classification of the position to which the employee is appointed, if the classification coincides with that prescribed in the employee's certificate of appointment,
- or
- b. the pay specified in Appendix "A" for the classification prescribed in the employee's certificate of appointment, if that classification and the classification of the position to which the employee is appointed do not coincide.

44.03 The rates of pay set forth in Appendix "A" shall become effective on the date specified therein.

44.04 Pay administration

When two or more of the following actions occur on the same date, namely appointment, pay increment, pay revision, the employee's rate of pay shall be calculated in the following sequence:

- a. the employee shall receive their pay increment;
- b. the employee's rate of pay shall be revised;
- c. the employee's rate of pay on appointment shall be established in accordance with this Agreement.

44.05 Rates of pay

- a. Where the rates of pay set forth in Appendix "A" have an effective date prior to the date of signing of the collective agreement, the following shall apply:
 - i. "retroactive period" for the purpose of subparagraphs (ii. (Roman numeral two.)) to (v) means the period from the effective date of the revision up to and including the day before the collective agreement is signed or when an arbitral award is rendered therefore;
 - ii. a retroactive upward revision in rates of pay shall apply to employees, former employees or in the case of death, the estates of former employees who were employees in the bargaining group during the retroactive period;
 - iii. for initial appointments made during the retroactive period, the rate of pay selected in the revised rates of pay is the rate which is shown immediately below the rate of pay being received prior to the revision;

- iv. for promotions, demotions deployments, transfers or acting situations effective during the retroactive period, the rate of pay shall be recalculated, in accordance with the CRA (Canada Revenue Agency)'s Terms and Conditions of Employment Policy, using the revised rates of pay. If the recalculated rate of pay is less than the rate of pay the employee was previously receiving, the revised rate of pay shall be the rate, which is nearest to, but not less than the rate of pay being received prior to the revision. However, where the recalculated rate is at a lower step in the range, the new rate shall be the rate of pay shown immediately below the rate of pay being received prior to the revision;
- v. no payment or no notification shall be made pursuant to clause 44.05 for one dollar (\$1.00) or less.

44.06 This Article is subject to the memorandum of understanding signed by the Treasury Board Secretariat and the Professional Institute of the Public Service of Canada dated July 21, 1982 in respect of red-circled employees.

44.07 Acting pay

When an employee is required by the Employer to substantially perform the duties of a higher classification level on an acting basis for three (3) consecutive working days or shifts, the employee shall be paid acting pay calculated from the date on which they commenced to act as if the employee had been appointed to that higher classification level for the period in which they act.

When a day designated as a paid holiday occurs during the qualifying period, the holiday shall be considered as a day worked for the purpose of the qualifying period.

44.08 Performance bonus – Management Group

- a. At the discretion of the Employer, employees who perform Management Group (MG (Management Group)) duties during the annual performance review period, shall be eligible, subject to the conditions established by the Employer, to receive a lump-sum performance bonus of up to five percent (5%) of the employee's salary of their substantive position on the last day of the annual performance review period.
- b. The lump-sum performance bonus awarded to employees under this clause shall not form part of salary.

Article 45 – Restriction on Outside Employment

45.01 Unless otherwise specified by the Employer as being in an area that could represent a conflict of interest, employees shall not be restricted in engaging in other employment outside the hours they are required to work for the Employer.

Article 46 – Agreement Re-Opener

46.01 This Agreement may be amended by mutual consent. If either party wishes to amend or vary this Agreement, it shall give to the other party notice of any amendment proposed and the parties shall meet and discuss such proposal not later than one (1) calendar month after receipt of such notice.

**** Article 47 – Duration**

47.01 This agreement shall expire on December 21, 2026.

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

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

47.04 All elements identified in the table of contents form part of this collective agreement.

Signed at Ottawa, this 14th day of the month of December, 2023.

The Canada Revenue
Agency



Bob Hamilton



Sonia Côté



David Conabree



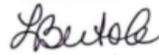
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Nick Gualtieri



Michel Bastien



Laura Bertola



Peter Dawe



Costa Dimitrakopoulos





Eloise Finlay


Patrizia Fontanarosa

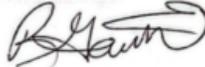
Manfred Grunling



Susan Lamarche



Raminder Pooni



Remi Gauthier



Patti Sirois



Marc Bellavance



The Professional Institute of
Public Service of Canada

Jenn Carr

Jennifer Carr



Douglas Mason



Shawn Gillis



Allaudin Alibhai



Simon Chiu



Jean Couillard



Darcey Dueck



Abraham Garcia



Mary Lycett





Susanna Moretta



Christopher Roach



Paul Tsuji



Christopher Schultz



Vance Coulas



**** Appendix "A"**

**** AC (Actuarial Science) – Actuarial Science Group Annual Rates of Pay**

\$ - Effective December 22, 2021

A - Effective December 22, 2022 – Wage adjustment of 1.25% applicable to all groups and levels

X - Effective December 22, 2022 – Increase of 3.5% applicable to all groups and levels

B - Effective December 22, 2023 – Pay line adjustment of 0.5% applicable to all groups and levels

Y - Effective December 22, 2023 – Increase of 3.0% applicable to all groups and levels

C - Effective December 22, 2024 – Wage adjustment of 0.25% applicable to all groups and levels

Z - Effective December 22, 2024 – Increase of 2.0% applicable to all groups and levels

D - Effective December 22, 2025 – Increase of 2.0% applicable to all groups and levels

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	65913	69982	73199	76411	79630	82847	86056	89267	93102
To:	A	66737	70857	74114	77367	80626	83883	87132	90383	94266
	X	69073	73337	76708	80075	83448	86819	90182	93547	97566
	B	69419	73704	77092	80476	83866	87254	90633	94015	98054
	Y	71502	75916	79405	82891	86382	89872	93352	96836	100996
	C	71681	76106	79604	83099	86598	90097	93586	97079	101249
	Z	73115	77629	81197	84761	88330	91899	95458	99021	103274
	D	74578	79182	82821	86457	90097	93737	97368	101002	105340

AC (Actuarial Science)-1 (more)

		(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
From:	\$	96922	100527	103984	107461	111487	115665	119845	124027
To:	A	98134	101784	105284	108805	112881	117111	121344	125578
	X	101569	105347	108969	112614	116832	121210	125592	129974
	B	102077	105874	109514	113178	117417	121817	126220	130624
	Y	105140	109051	112800	116574	120940	125472	130007	134543
	C	105403	109324	113082	116866	121243	125786	130333	134880
	Z	107512	111511	115344	119204	123668	128302	132940	137578
	D	109663	113742	117651	121589	126142	130869	135599	140330

AC (Actuarial Science)-2

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	113000	116808	120610	124413	128219	132845	137647	142441	147239
To:	A	114413	118269	122118	125969	129822	134506	139368	144222	149080
	X	118418	122409	126393	130378	134366	139214	144246	149270	154298
	B	119011	123022	127025	131030	135038	139911	144968	150017	155070
	Y	122582	126713	130836	134961	139090	144109	149318	154518	159723
	C	122889	127030	131164	135299	139438	144470	149692	154905	160123
	Z	125347	129571	133788	138005	142227	147360	152686	158004	163326
	D	127854	132163	136464	140766	145072	150308	155740	161165	166593

AC (Actuarial Science)-3

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	130782	134754	138742	143290	148212	153300	158562	163833	166500
To:	A	132417	136439	140477	145082	150065	155217	160545	165881	168582
	X	137052	141215	145394	150160	155318	160650	166165	171687	174483
	B	137738	141922	146121	150911	156095	161454	166996	172546	175356
	Y	141871	146180	150505	155439	160778	166298	172006	177723	180617
	C	142226	146546	150882	155828	161180	166714	172437	178168	181069
	Z	145071	149477	153900	158945	164404	170049	175886	181732	184691
	D	147973	152467	156978	162124	167693	173450	179404	185367	188385

**** AC (Actuarial Science) Pay Notes**

1. The pay increment period for full-time employees at the AC (Actuarial Science) levels 1 to 5 is fifty-two (52) weeks. The pay increment period for employees working more than half-time but less than full-time is one hundred four (104) weeks. The pay increment period for employees working more than one third time but less than half-time is one hundred fifty-six (156) weeks.
2.
 - a. The pay increment date for an employee, appointed on or after date of signing of this Agreement, to a position in the AC (Actuarial Science) classification upon promotion, demotion or from outside the public service, shall be the anniversary date of such appointment. The anniversary date for an employee who was appointed to a position in the AC (Actuarial Science) classification prior to the signing date of this Agreement remains unchanged.
 - b. The pay increment date for a part-time employee shall be the first working day following the completion of the weeks specified in this section.

Cumulative service for pay increment purposes in acting situations

3.
 - a. An indeterminate employee who is required to act at a higher occupational group and level shall receive an increment at the higher group and level after having reached fifty-two (52) weeks of cumulative service at the same occupational group and level at the CRA (Canada Revenue Agency).
 - b. For the purpose of defining when an indeterminate employee will be entitled to go to the next salary increment of the acting position, "cumulative" means all periods of acting with the CRA (Canada Revenue Agency) at the same occupational group and level.

**

4. AC (Actuarial Science)-1 Pay Scale: Subject to notes (a) to (e) below, AC (Actuarial Science)-1 employees are paid at the appropriate rate in relation to the actuarial designations obtained, number of requirements passed and years of experience acquired.
 - i. For employees appointed before the date of signing of this Agreement:
 - a. The requirements referenced in Pay Note 4 are those requirements prescribed by the Society of Actuaries (SOA) and the Canadian Institute of Actuaries (CIA). The requirements do not have to be completed in sequential order; however, each element within the requirements must be completed in order to be credited with a requirement. The requirements are listed in tables 1, 2 and 3.
 - b. Progression through the AC-1 pay scale will continue unhindered (see note 2) until the employee has reached the 5th increment. Advancement beyond the 5th increment is dependent on the employee having successfully completed three (3) requirements. Once an employee has attained the 5th increment and has successfully completed the requisite number of requirements, progression through the AC-1 pay

- scale will continue unhindered (see note 2) until the employee has reached the 10th increment.
- c. Advancement beyond the 10th increment is dependent on the employee having successfully completed seven (7) requirements, or becoming an Associate of the Society of Actuaries.
 - d. If the employee successfully completes three (3) requirements without having reached the 5th increment, the employee will then advance to the 5th increment and will be awarded one additional increment for each requirement over three (3). Increments will be awarded retroactively to the date that credit was granted for the last element of the requirement. At the discretion of the Employer, a newly hired AC-1 could be awarded additional increments for years of experience
 - e. If the employee successfully completes seven (7) requirements without having reached the 10th increment, the employee will advance to the 10th increment. One (1) additional increment will be awarded on the successful completion of each of the following:
 - i. One (1) requirement from either Table 2 or Table 3,
 - ii. Two (2) requirements from either Table 2 or Table 3, and
 - iii. Three (3) requirements from either Table 2 or Table 3.

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

**

Table 1 – SOA (Society of Actuaries) and CIA (Canadian Institute of Actuaries) Associateship Requirements – Employees appointed before the date of signing of this Agreement

Number	Requirement
1	<ul style="list-style-type: none"> ▪ Exam P: Probability
2	<ul style="list-style-type: none"> ▪ Exam FM: Financial Mathematics and ▪ VEE ECON: Validation by Educational Experience of Economics and ▪ VEE ACCFIN: Validation by Educational Experience of Accounting and Finance
3	<ul style="list-style-type: none"> ▪ Exam FAM: Fundamentals of Actuarial Mathematics and ▪ PAF MOD: Pre-Actuarial Foundations Module

Number	Requirement
4	<ul style="list-style-type: none"> ▪ Exam SRM: Statistics for Risk Modeling and ▪ VEE MATSTAT: Validation by Educational Experience of Mathematical Statistics
5	<ul style="list-style-type: none"> ▪ Exam ALTAM: Advanced Long-Term Actuarial Mathematics or ▪ Exam ASTAM: Advanced Short-Term Actuarial Mathematics
6	<ul style="list-style-type: none"> ▪ FAP MOD: Fundamentals of Actuarial Practice and ▪ FAP Exam: Fundamentals of Actuarial Practice - Final Assessment and ▪ ASF MOD: Actuarial Science Foundations Module
7	<ul style="list-style-type: none"> ▪ Exam ATPA: Advanced Topics in Predictive Analytics and ▪ Exam PA: Predictive Analytics and ▪ APC: Associateship Professionalism Course

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

Number	Requirement
1	<ul style="list-style-type: none"> ▪ FSA Modules: 3 Fellowship Modules and ▪ Exam RPIRM: Retirement Plan Investment and Risk Management
2	<ul style="list-style-type: none"> ▪ Exam FR: Funding and Regulation
3	<ul style="list-style-type: none"> ▪ Exam DA: Design and Accounting

Table 3 – CIA (Canadian Institute of Actuaries) Fellowship Requirements - Employees appointed before the date of signing of this Agreement

Number	Requirement
1	<ul style="list-style-type: none"> ▪ FCIA Exam 1
2	<ul style="list-style-type: none"> ▪ FCIA Exam 2 ▪ FCIA Module 1
3	<ul style="list-style-type: none"> ▪ FCIA Exam 3 ▪ FCIA Module 2

- ii. For employees appointed on or after the date of signing of this Agreement:
- a. The requirements referenced in Pay Note 4 are those requirements prescribed by the Society of Actuaries (SOA) and the Canadian Institute of Actuaries (CIA). The requirements do not have to be successfully completed in sequential order; however, each element within the requirement must be successfully completed in order to receive credit for a requirement. The requirements are listed in tables 4 and 5.
 - b. Progression through the AC-1 pay scale will continue unhindered (see note 2) until the employee has reached the 5th increment. Advancement beyond the 5th increment is dependent on the employee successfully completing or receiving credit for three (3) SOA exams or successfully completing an actuarial science degree from a CIA accredited university and any mandatory university courses established by the CIA. Once an employee has attained the 5th increment and has satisfied the prerequisites, progression through the AC-1 pay scale will continue unhindered (see note 2) until the employee has reached the 7th increment.
 - c. Advancement beyond the 7th increment is dependent on the employee becoming an Associate of the Society of Actuaries (SAO) or an Associate of the Canadian Institute of Actuaries (CIA). Once an employee has attained the 7th increment and has satisfied the prerequisites, progression through the AC-1 pay scales will continue unhindered (see note 2) until the employee has reached the 10th increment.
 - d. Advancement beyond the 10th increment is dependent on the employee having obtained one (1) requirement from either Table 4 or Table 5 and becoming either an Associate of the Society of Actuaries or an Associate of the Canadian Institute of Actuaries.
 - e. If the employee successfully completes or receives credit for three (3) SOA exams or successfully completes an actuarial science degree from a CIA accredited university and any mandatory university courses established by the CIA without having reached the 5th increment, the employee will then advance to the 5th increment. For SOA exams, increments will be awarded retroactively to the day the SOA grants credit for the exam. In the case of a CIA accredited university degree, increments will be awarded retroactively to the day the degree is awarded. At the discretion of the Employer, a newly hired AC-1 could be awarded additional increments for years of experience acquired.
 - f. If the employee becomes an Associate of the Society of Actuaries (SOA) or an Associate of the Canadian Institute of Actuaries (CIA) without having reached the 7th increment, the employee will advance to the 7th increment. At the discretion of the Employer, a newly hired AC-1 could be awarded additional increments for years of experience acquired.
 - g. If the employee successfully completes one (1) requirement from either Table 4 or Table 5 and becomes either an Associate of the Society of Actuaries (SOA) or an

Associate of the Canadian Institute of Actuaries (CIA) without having reached the 10th increment, the employee will advance to the 10th increment. One (1) additional increment will be awarded on the successful completion of each of the following:

- i. Two (2) requirements from either Table 4 or Table 5, and
- ii. Three (3) requirements from either Table 4 or Table 5.

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

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

Number	Requirement
1	<ul style="list-style-type: none"> ▪ <u>FSA (Fellow of the Society of Actuaries) Modules</u>: 3 Fellowship Modules and ▪ <u>Exam RPIRM (Retirement Plan Investment and Risk Management)</u>: Retirement Plan Investment and Risk Management
2	<ul style="list-style-type: none"> ▪ <u>Exam FR (Funding and Regulation)</u>: Funding and Regulation
3	<ul style="list-style-type: none"> ▪ <u>Exam DA (Design and Accounting)</u>: Design and Accounting

Table 5 – CIA (Canadian Institute of Actuaries) Fellowship Requirements - Employees appointed on or after the date of signing of this Agreement

Number	Requirement
1	<ul style="list-style-type: none"> ▪ <u>FCIA Exam 1</u>
2	<ul style="list-style-type: none"> ▪ <u>FCIA Exam 2</u> ▪ <u>FCIA Module 1</u>
3	<ul style="list-style-type: none"> ▪ <u>FCIA Exam 3</u> ▪ <u>FCIA Module 2</u>

** AU (Auditing) - Auditing

Annual Rates of Pay

\$ - Effective December 22, 2021

A - Effective December 22, 2022 - Wage adjustment of 1.25% applicable to all groups and levels

X - Effective December 22, 2022 - Increase of 3.5% applicable to all groups and levels

B - Effective December 22, 2023 - Pay line adjustment of 0.5% applicable to all groups and levels

Y - Effective December 22, 2023 - Increase of 3.0% applicable to all groups and levels

C - Effective December 22, 2024 - Wage adjustment of 0.25% applicable to all groups and levels

Z - Effective December 22, 2024 - Increase of 2.0% applicable to all groups and levels

D - Effective December 22, 2025 - Increase of 2.0% applicable to all groups and levels

AU (Auditing) Developmental

From:	\$	54324	to	69943
To:	A	55004	to	70818
	X	56930	to	73297
	B	57215	to	73664
	Y	58932	to	75874
	C	59080	to	76064
	Z	60262	to	77586
	D	61468	to	79138

AU (Auditing)-1

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
From:	\$	64605	67266	69943	72619	75300	77978	80657	84590
To:	A	65413	68107	70818	73527	76242	78953	81666	85648

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	X	67703	70491	73297	76101	78911	81717	84525	88646
	B	68042	70844	73664	76482	79306	82126	84948	89090
	Y	70084	72970	75874	78777	81686	84590	87497	91763
	C	70260	73153	76064	78974	81891	84802	87716	91993
	Z	71666	74617	77586	80554	83529	86499	89471	93833
	D	73100	76110	79138	82166	85200	88229	91261	95710

AU (Auditing)-2

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
From:	\$	77012	79659	82306	84954	87603	90252	92897	98683
									99183 ¹
To:	A	77975	80655	83335	86016	88699	91381	94059	100423
	X	80705	83478	86252	89027	91804	94580	97352	103938
	B	81109	83896	86684	89473	92264	95053	97839	104458
	Y	83543	86413	89285	92158	95032	97905	100775	107592
	C	83752	86630	89509	92389	95270	98150	101027	107861
	Z	85428	88363	91300	94237	97176	100113	103048	110019
	D	87137	90131	93126	96122	99120	102116	105109	112220

¹ One time increase to the top step of the AU-02 pay grid of five hundred dollars (\$500), to be applied prior to the 2022 wage adjustment and economic increase.

AU (Auditing)-3

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	88261	91563	94702	97837	100978	104111	107249
								108549 ¹
To:	A	89365	92708	95886	99060	102241	105413	109906
	X	92493	95953	99243	102528	105820	109103	113753
	B	92956	96433	99740	103041	106350	109649	114322
	Y	95745	99326	102733	106133	109541	112939	117752
	C	95985	99575	102990	106399	109815	113222	118047
	Z	97905	101567	105050	108527	112012	115487	120408
	D	99864	103599	107151	110698	114253	117797	122817

¹ One time increase to the top step of the AU-03 pay grid of one thousand three hundred dollars (\$1300), to be applied prior to the 2022 wage adjustment and economic increase.

AU (Auditing)-4

AU (Auditing)-4		(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	99566	103169	106712	110260	113813	117358	120908
To:	A	100811	104459	108046	111639	115236	118825	122420
	X	104340	108116	111828	115547	119270	122984	126705
	B	104862	108657	112388	116125	119867	123599	127339
	Y	108008	111917	115760	119609	123464	127307	131160

AU (Auditing)-4		(1)	(2)	(3)	(4)	(5)	(6)	(7)
	C	108279	112197	116050	119909	123773	127626	131488
	Z	110445	114441	118371	122308	126249	130179	134118
	D	112654	116730	120739	124755	128774	132783	136801

AU (Auditing)-5

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	110750	114360	117965	121567	125173	128776	132378
To:	A	112135	115790	119440	123087	126738	130386	134033
	X	116060	119843	123621	127396	131174	134950	138725
	B	116641	120443	124240	128033	131830	135625	139419
	Y	120141	124057	127968	131874	135785	139694	143602
	C	120442	124368	128288	132204	136125	140044	143962
	Z	122851	126856	130854	134849	138848	142845	146842
	D	125309	129394	133472	137546	141625	145702	149779

AU (Auditing)-6

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	121536	125540	129549	133560	137569	141578	145584
	A	123056	127110	131169	135230	139289	143348	147404
	X	127363	131559	135760	139964	144165	148366	152564
	B	128000	132217	136439	140664	144886	149108	153327

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Y	131840	136184	140533	144884	149233	153582	157927
	C	132170	136525	140885	145247	149607	153966	158322
	Z	134814	139256	143703	148152	152600	157046	161489
	D	137511	142042	146578	151116	155652	160187	164719

AU (Auditing) Pay Notes

1. The pay increment period for full-time and part-time employees at the AU (Auditing) levels 1 to 6 is fifty-two (52) weeks.
2. The pay increment date for an employee, appointed on or after date of signing of this Agreement, to a position in the AU (Auditing) classification upon promotion, demotion or from outside the public service, shall be the anniversary date of such appointment. The anniversary date for an employee who was appointed to a position in the AU (Auditing) classification prior to the signing date of this Agreement remains unchanged.

Cumulative service for pay increment purposes in acting situations

3.
 - a. An indeterminate employee who is required to act at a higher occupational group and level shall receive an increment at the higher group and level after having reached fifty-two (52) weeks of cumulative service at the same occupational group and level at the CRA (Canada Revenue Agency).
 - b. For the purpose of defining when an indeterminate employee will be entitled to go to the next salary increment of the acting position, "cumulative" means all periods of acting with the CRA (Canada Revenue Agency) at the same occupational group and level.
4. For employees in the AU (Auditing) DEV (Developmental) scale of rates, refer to Pay Increment and Pay Adjustment Administration for Developmental Scale of Rates at the end of Appendix "A".

**** CH (Chemistry) – Chemistry Group**

Annual Rates of Pay

\$ - Effective December 22, 2021

A - Effective December 22, 2022 – Wage adjustment of 1.25% applicable to all groups and levels

X - Effective December 22, 2022 – Increase of 3.5% applicable to all groups and levels

B - Effective December 22, 2023 – Pay line adjustment of 0.5% applicable to all groups and levels

Y - Effective December 22, 2023 – Increase of 3.0% applicable to all groups and levels

C - Effective December 22, 2024 – Wage adjustment of 0.25% applicable to all groups and levels

Z - Effective December 22, 2024 – Increase of 2.0% applicable to all groups and levels

D - Effective December 22, 2025 – Increase of 2.0% applicable to all groups and levels

CH (Chemistry)-1

		(1)		(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	39581	to	55064	58661	61293	63924	66561	69193
To:	A	40076	to	55753	59395	62060	64724	67394	70058
	X	41479	to	57705	61474	64233	66990	69753	72511
	B	41687	to	57994	61782	64555	67325	70102	72874
	Y	42938	to	59734	63636	66492	69345	72206	75061
	C	43046	to	59884	63796	66659	69519	72387	75249
	Z	43907	to	61082	65072	67993	70910	73835	76754
	D	44786	to	62304	66374	69353	72329	75312	78290

CH (Chemistry)-2

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	64599	67772	70951	74124	77317	80480	83489	87883	92281
To:	A	65407	68620	71838	75051	78284	81486	84533	88982	93435
	X	67697	71022	74353	77678	81024	84339	87492	92097	96706
	B	68036	71378	74725	78067	81430	84761	87930	92558	97190
	Y	70078	73520	76967	80410	83873	87304	90568	95335	100106
	C	70254	73704	77160	80612	84083	87523	90795	95574	100357

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Z	71660	75179	78704	82225	85765	89274	92611	97486	102365
	D	73094	76683	80279	83870	87481	91060	94464	99436	104413

CH (Chemistry)-3

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	77599	81419	85234	89061	92869	96688	100506	102659	106476
To:	A	78569	82437	86300	90175	94030	97897	101763	103943	107807
	X	81319	85323	89321	93332	97322	101324	105325	107582	111581
	B	81726	85750	89768	93799	97809	101831	105852	108120	112139
	Y	84178	88323	92462	96613	100744	104886	109028	111364	115504
	C	84389	88544	92694	96855	100996	105149	109301	111643	115793
	Z	86077	90315	94548	98793	103016	107252	111488	113876	118109
	D	87799	92122	96439	100769	105077	109398	113718	116154	120472

CH (Chemistry)-4

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	93262	97533	101476	105412	109353	113292	117231
To:	A	94428	98753	102745	106730	110720	114709	118697
	X	97733	102210	106342	110466	114596	118724	122852
	B	98222	102722	106874	111019	115169	119318	123467
	Y	101169	105804	110081	114350	118625	122898	127172

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
	C	101422	106069	110357	114636	118922	123206	127490
	Z	103451	108191	112565	116929	121301	125671	130040
	D	105521	110355	114817	119268	123728	128185	132641

CH (Chemistry)-5

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	107811	112445	117085	121720	126353	130993
To:	A	109159	113851	118549	123242	127933	132631
	X	112980	117836	122699	127556	132411	137274
	B	113545	118426	123313	128194	133074	137961
	Y	116952	121979	127013	132040	137067	142100
	C	117245	122284	127331	132371	137410	142456
	Z	119590	124730	129878	135019	140159	145306
	D	121982	127225	132476	137720	142963	148213

CH (Chemistry) Pay Notes

1. The pay increment period for full-time and part-time employees at the CH (Chemistry) levels 1 to 5 other than those paid in that part of the CH (Chemistry)-1 scale of rates between steps 1 and 2 is fifty-two (52) weeks.
2. The pay increment date for an employee, appointed on or after date of signing of this Agreement, to a position in the CH classification upon promotion, demotion or from outside the public service, shall be the anniversary date of such appointment. The anniversary date for an employee who was appointed to a position in the CH classification prior to the signing date of this Agreement remains unchanged.

Cumulative service for pay increment purposes in acting situations

3. a. An indeterminate employee who is required to act at a higher occupational group and level shall receive an increment at the higher group and level after having reached fifty-two (52) weeks of cumulative service at the same occupational group and level at the CRA (Canada Revenue Agency).
- b. For the purpose of defining when an indeterminate employee will be entitled to go to the next salary increment of the acting position, "cumulative" means all periods of acting with the CRA (Canada Revenue Agency) at the same occupational group and level.
4. For employees in the CH (Chemistry)-1 scale of rates between steps 1 and 2, refer to Pay Increment and Pay Adjustment Administration for Developmental Scale of Rates at the end of Appendix "A".

**** CO (Commerce) – Commerce**

Annual Rates of Pay

\$ - Effective December 22, 2021
 A - Effective December 22, 2022 – Wage adjustment of 1.25% applicable to all groups and levels
 X - Effective December 22, 2022 – Increase of 3.5% applicable to all groups and levels
 B - Effective December 22, 2023 – Pay line adjustment of 0.5% applicable to all groups and levels
 Y - Effective December 22, 2023 – Increase of 3.0% applicable to all groups and levels
 C - Effective December 22, 2024 – Wage adjustment of 0.25% applicable to all groups and levels
 Z - Effective December 22, 2024 – Increase of 2.0% applicable to all groups and levels
 D - Effective December 22, 2025 – Increase of 2.0% applicable to all groups and levels

CO (Commerce) Developmental

From:	\$	32249	to	71485
To:	A	32653	to	72379
	X	33796	to	74913
	B	33965	to	75288
	Y	34984	to	77547
	C	35072	to	77741
	Z	35774	to	79296

	D	36490	to	80882
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CO (Commerce)-1

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
From:	\$	59973	62809	65636	68472	71288	74132	76960	79789	82616	85449
To:	A	60723	63595	66457	69328	72180	75059	77922	80787	83649	86518
	X	62849	65821	68783	71755	74707	77687	80650	83615	86577	89547
	B	63164	66151	69127	72114	75081	78076	81054	84034	87010	89995
	Y	65059	68136	71201	74278	77334	80419	83486	86556	89621	92695
	C	65222	68307	71380	74464	77528	80621	83695	86773	89846	92927
	Z	66527	69674	72808	75954	79079	82234	85369	88509	91643	94786
	D	67858	71068	74265	77474	80661	83879	87077	90280	93476	96682

CO (Commerce)-2

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	78176	82249	86321	90396	94459	98537	102598	106682	110748
To:	A	79154	83278	87401	91526	95640	99769	103881	108016	112133
	X	81925	86193	90461	94730	98988	103261	107517	111797	116058
	B	82335	86624	90914	95204	99483	103778	108055	112356	116639
	Y	84806	89223	93642	98061	102468	106892	111297	115727	120139
	C	85019	89447	93877	98307	102725	107160	111576	116017	120440
	Z	86720	91236	95755	100274	104780	109304	113808	118338	122849

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	D	88455	93061	97671	102280	106876	111491	116085	120705	125306

CO (Commerce)-2 (more)

		(10)	(11)
From:	\$	114821	118883
To:	A	116257	120370
	X	120326	124583
	B	120928	125206
	Y	124556	128963
	C	124868	129286
	Z	127366	131872
	D	129914	134510

CO (Commerce)-3

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	95816	100353	104886	109415	113947	118475	122734	127001	131260
To:	A	97014	101608	106198	110783	115372	119956	124269	128589	132901
	X	100410	105165	109915	114661	119411	124155	128619	133090	137553
	B	100913	105691	110465	115235	120009	124776	129263	133756	138241
	Y	103941	108862	113779	118693	123610	128520	133141	137769	142389
	C	104201	109135	114064	118990	123920	128842	133474	138114	142745

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Z	106286	111318	116346	121370	126399	131419	136144	140877	145600
	D	108412	113545	118673	123798	128927	134048	138867	143695	148512

CO (Commerce)-4

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
From:	\$	109392	114341	119248	123859	128459	133071	137675	142283
To:	A	110760	115771	120739	125408	130065	134735	139396	144062
	X	114637	119823	124965	129798	134618	139451	144275	149105
	B	115211	120423	125590	130447	135292	140149	144997	149851
	Y	118668	124036	129358	134361	139351	144354	149347	154347
	C	118965	124347	129682	134697	139700	144715	149721	154733
	Z	121345	126834	132276	137391	142494	147610	152716	157828
	D	123772	129371	134922	140139	145344	150563	155771	160985

CO (Commerce) Pay Notes

1. a. The pay increment period for full-time employees at the CO (Commerce) levels 1 to 4 is fifty-two (52) weeks.
- b. Except for CO (Commerce)-DEV (Developmental) a part-time employee shall be eligible to receive a pay increment when the employee has worked a total of fifty two (52) weeks at the straight-time hourly rate of pay during a period of employment provided that the maximum rate for the employee's level is not exceeded.
2. a. The pay increment date for a full-time employee, appointed on or after date of signing of this Agreement, to a position in the CO (Commerce) classification upon promotion, demotion or from outside the public service, shall be the anniversary date of such appointment. The anniversary date for an employee who was appointed to a position in the CO (Commerce) classification prior to the signing date of this Agreement remains unchanged.

b. The pay increment date for a part-time employee shall be the first working day following the completion of the weeks specified in this section

Cumulative service for pay increment purposes in acting situations

3. a. An indeterminate employee who is required to act at a higher occupational group and level shall receive an increment at the higher group and level after having reached fifty-two (52) weeks of cumulative service at the same occupational group and level at the CRA (Canada Revenue Agency).
 - b. For the purpose of defining when an indeterminate employee will be entitled to go to the next salary increment of the acting position, "cumulative" means all periods of acting with the CRA (Canada Revenue Agency) at the same occupational group and level.
4. For employees in the CO (Commerce)-DEV (Developmental) scale of rates, refer to Pay Increment and Pay Adjustment Administration for Developmental Scale of Rates at the end of Appendix "A".

**** CS (Computer Systems) – Computer Systems**

Annual Rates of Pay

\$ - Effective December 22, 2021

A - Effective December 22, 2022 – Wage adjustment of 1.25% applicable to all groups and levels

X - Effective December 22, 2022 – Increase of 3.5% applicable to all groups and levels

B - Effective December 22, 2023 – Pay line adjustment of 0.5% applicable to all groups and levels

Y - Effective December 22, 2023 – Increase of 3.0% applicable to all groups and levels

C - Effective December 22, 2024 – Wage adjustment of 0.25% applicable to all groups and levels

Z - Effective December 22, 2024 – Increase of 2.0% applicable to all groups and levels

D - Effective December 22, 2025 – Increase of 2.0% applicable to all groups and levels

CS (Computer Systems)-1

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
From:	\$	64504	66813	69107	71404	73691	75987	78284	80575
To:	A	65311	67649	69971	72297	74613	76937	79263	81583
	X	67597	70017	72420	74828	77225	79630	82038	84439
	B	67935	70368	72783	75203	77612	80029	82449	84862
	Y	69974	72480	74967	77460	79941	82430	84923	87408

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	C	70149	72662	75155	77654	80141	82637	85136	87627
	Z	71552	74116	76659	79208	81744	84290	86839	89380
	D	72984	75599	78193	80793	83379	85976	88576	91168

CS (Computer Systems)-2

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
From:	\$	77296	79770	82246	84725	87200	89675	92148	94623
To:	A	78263	80768	83275	85785	88290	90796	93300	95806
	X	81003	83595	86190	88788	91381	93974	96566	99160
	B	81409	84013	86621	89232	91838	94444	97049	99656
	Y	83852	86534	89220	91909	94594	97278	99961	102646
	C	84062	86751	89444	92139	94831	97522	100211	102903
	Z	85744	88487	91233	93982	96728	99473	102216	104962
	D	87459	90257	93058	95862	98663	101463	104261	107062

CS (Computer Systems)-3

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
From:	\$	91483	94625	97773	100920	104065	107216	110357	113503
To:	A	92627	95808	98996	102182	105366	108557	111737	114922
	X	95869	99162	102461	105759	109054	112357	115648	118945
	B	96349	99658	102974	106288	109600	112919	116227	119540
	Y	99240	102648	106064	109477	112888	116307	119714	123127
	C	99489	102905	106330	109751	113171	116598	120014	123435

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Z	101479	104964	108457	111947	115435	118930	122415	125904
	D	103509	107064	110627	114186	117744	121309	124864	128423

CS (Computer Systems)-4

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
From:	\$	104953	108565	112166	115772	119380	122983	126590	130199
To:	A	106265	109923	113569	117220	120873	124521	128173	131827
	X	109985	113771	117544	121323	125104	128880	132660	136441
	B	110535	114340	118132	121930	125730	129525	133324	137124
	Y	113852	117771	121676	125588	129502	133411	137324	141238
	C	114137	118066	121981	125902	129826	133745	137668	141592
	Z	116420	120428	124421	128421	132423	136420	140422	144424
	D	118749	122837	126910	130990	135072	139149	143231	147313

CS (Computer Systems)-5

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	121022	125511	129996	134490	138979	143469	147964	152450	156940
To:	A	122535	127080	131621	136172	140717	145263	149814	154356	158902
	X	126824	131528	136228	140939	145643	150348	155058	159759	164464
	B	127459	132186	136910	141644	146372	151100	155834	160558	165287
	Y	131283	136152	141018	145894	150764	155633	160510	165375	170246
	C	131612	136493	141371	146259	151141	156023	160912	165789	170672
	Z	134245	139223	144199	149185	154164	159144	164131	169105	174086

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	D	136930	142008	147083	152169	157248	162327	167414	172488	177568

**** CS (Computer Systems) – Computer Systems Group**
Weekly, Daily and Hourly Rates of Pay
December 22, 2022

CS (Computer Systems)-1

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Annual	\$	67597	70017	72420	74828	77225	79630	82038	84439
Weekly	\$	1295.56	1341.94	1387.99	1434.15	1480.09	1526.18	1572.33	1618.35
Daily	\$	259.11	268.39	277.60	286.83	296.02	305.24	314.47	323.67
Hourly	\$	34.55	35.79	37.01	38.24	39.47	40.70	41.93	43.16

CS (Computer Systems)-2

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Annual	\$	81003	83595	86190	88788	91381	93974	96566	99160
Weekly	\$	1552.50	1602.17	1651.91	1701.70	1751.40	1801.10	1850.77	1900.49
Daily	\$	310.50	320.43	330.38	340.34	350.28	360.22	370.15	380.10
Hourly	\$	41.40	42.72	44.05	45.38	46.70	48.03	49.35	50.68

CS (Computer Systems)-3

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Annual	\$	95869	99162	102461	105759	109054	112357	115648	118945
Weekly	\$	1837.42	1900.53	1963.76	2026.97	2090.12	2153.42	2216.50	2279.69
Daily	\$	367.48	380.11	392.75	405.39	418.02	430.68	443.30	455.94

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Hourly	\$	49.00	50.68	52.37	54.05	55.74	57.42	59.11	60.79

CS (Computer Systems)-4

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Annual	\$	109985	113771	117544	121323	125104	128880	132660	136441
Weekly	\$	2107.96	2180.52	2252.84	2325.26	2397.73	2470.10	2542.55	2615.01
Daily	\$	421.59	436.10	450.57	465.05	479.55	494.02	508.51	523.00
Hourly	\$	56.21	58.15	60.08	62.01	63.94	65.87	67.80	69.73

CS (Computer Systems)-5

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Annual	\$	126824	131528	136228	140939	145643	150348	155058	159759	164464
Weekly	\$	2430.70	2520.85	2610.93	2701.22	2791.38	2881.55	2971.83	3061.93	3152.10
Daily	\$	486.14	504.17	522.19	540.24	558.28	576.31	594.37	612.39	630.42
Hourly	\$	64.82	67.22	69.62	72.03	74.44	76.84	79.25	81.65	84.06

**** CS (Computer Systems) – Computer Systems Group**

Weekly, Daily and Hourly Rates of Pay

December 22, 2023

CS (Computer Systems)-1

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Annual	\$	69974	72480	74967	77460	79941	82430	84923	87408
Weekly	\$	1341.11	1389.14	1436.81	1484.59	1532.14	1579.85	1627.63	1675.25
Daily	\$	268.22	277.83	287.36	296.92	306.43	315.97	325.53	335.05
Hourly	\$	35.76	37.04	38.31	39.59	40.86	42.13	43.40	44.67

CS (Computer Systems)-2

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Annual	\$	83852	86534	89220	91909	94594	97278	99961	102646
Weekly	\$	1607.10	1658.50	1709.98	1761.52	1812.98	1864.42	1915.84	1967.30
Daily	\$	321.42	331.70	342.00	352.30	362.60	372.88	383.17	393.46
Hourly	\$	42.86	44.23	45.60	46.97	48.35	49.72	51.09	52.46

CS (Computer Systems)-3

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Annual	\$	99240	102648	106064	109477	112888	116307	119714	123127
Weekly	\$	1902.02	1967.34	2032.81	2098.23	2163.60	2229.13	2294.43	2359.84
Daily	\$	380.40	393.47	406.56	419.65	432.72	445.83	458.89	471.97
Hourly	\$	50.72	52.46	54.21	55.95	57.70	59.44	61.18	62.93

CS (Computer Systems)-4

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Annual	\$	113852	117771	121676	125588	129502	133411	137324	141238
Weekly	\$	2182.08	2257.19	2332.03	2407.01	2482.02	2556.94	2631.94	2706.95
Daily	\$	436.42	451.44	466.41	481.40	496.40	511.39	526.39	541.39
Hourly	\$	58.19	60.19	62.19	64.19	66.19	68.19	70.19	72.19

CS (Computer Systems)-5

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Annual	\$	131283	136152	141018	145894	150764	155633	160510	165375	170246
Weekly	\$	2516.16	2609.48	2702.74	2796.19	2889.53	2982.85	3076.32	3169.56	3262.92

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Daily	\$	503.23	521.90	540.55	559.24	577.91	596.57	615.26	633.91	652.58
Hourly	\$	67.10	69.59	72.07	74.57	77.05	79.54	82.04	84.52	87.01

**** CS (Computer Systems) – Computer Systems Group**
Weekly, Daily and Hourly Rates of Pay
December 22, 2024

CS (Computer Systems)–1

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Annual	\$	71552	74116	76659	79208	81744	84290	86839	89380
Weekly	\$	1371.36	1420.50	1469.24	1518.09	1566.70	1615.49	1664.35	1713.05
Daily	\$	274.27	284.10	293.85	303.62	313.34	323.10	332.87	342.61
Hourly	\$	36.57	37.88	39.18	40.48	41.78	43.08	44.38	45.68

CS (Computer Systems)–2

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Annual	\$	85744	88487	91233	93982	96728	99473	102216	104962
Weekly	\$	1643.36	1695.93	1748.56	1801.25	1853.88	1906.49	1959.06	2011.69
Daily	\$	328.67	339.19	349.71	360.25	370.78	381.30	391.81	402.34
Hourly	\$	43.82	45.22	46.63	48.03	49.44	50.84	52.24	53.65

CS (Computer Systems)–3

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Annual	\$	101479	104964	108457	111947	115435	118930	122415	125904
Weekly	\$	1944.94	2011.73	2078.68	2145.57	2212.42	2279.40	2346.19	2413.06
Daily	\$	388.99	402.35	415.74	429.11	442.48	455.88	469.24	482.61

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Hourly	\$	51.86	53.65	55.43	57.22	59.00	60.78	62.57	64.35

CS (Computer Systems)-4

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Annual	\$	116420	120428	124421	128421	132423	136420	140422	144424
Weekly	\$	2231.29	2308.11	2384.64	2461.30	2538.01	2614.61	2691.31	2768.02
Daily	\$	446.26	461.62	476.93	492.26	507.60	522.92	538.26	553.60
Hourly	\$	59.50	61.55	63.59	65.63	67.68	69.72	71.77	73.81

CS (Computer Systems)-5

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Annual	\$	134245	139223	144199	149185	154164	159144	164131	169105	174086
Weekly	\$	2572.93	2668.33	2763.70	2859.26	2954.69	3050.14	3145.72	3241.05	3336.51
Daily	\$	514.59	533.67	552.74	571.85	590.94	610.03	629.14	648.21	667.30
Hourly	\$	68.61	71.16	73.70	76.25	78.79	81.34	83.89	86.43	88.97

**** CS (Computer Systems) - Computer Systems Group**

Weekly, Daily and Hourly Rates of Pay

December 22, 2025

CS (Computer Systems)-1

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Annual	\$	72984	75599	78193	80793	83379	85976	88576	91168
Weekly	\$	1398.80	1448.92	1498.64	1548.47	1598.03	1647.81	1697.64	1747.32
Daily	\$	279.76	289.78	299.73	309.69	319.61	329.56	339.53	349.46
Hourly	\$	37.30	38.64	39.96	41.29	42.61	43.94	45.27	46.60

CS (Computer Systems)-2

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Annual	\$	87459	90257	93058	95862	98663	101463	104261	107062
Weekly	\$	1676.23	1729.86	1783.54	1837.28	1890.97	1944.63	1998.26	2051.94
Daily	\$	335.25	345.97	356.71	367.46	378.19	388.93	399.65	410.39
Hourly	\$	44.70	46.13	47.56	48.99	50.43	51.86	53.29	54.72

CS (Computer Systems)-3

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Annual	\$	103509	107064	110627	114186	117744	121309	124864	128423
Weekly	\$	1983.84	2051.98	2120.27	2188.48	2256.67	2325.00	2393.13	2461.34
Daily	\$	396.77	410.40	424.05	437.70	451.33	465.00	478.63	492.27
Hourly	\$	52.90	54.72	56.54	58.36	60.18	62.00	63.82	65.64

CS (Computer Systems)-4

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Annual	\$	118749	122837	126910	130990	135072	139149	143231	147313
Weekly	\$	2275.93	2354.28	2432.34	2510.54	2588.78	2666.92	2745.15	2823.39
Daily	\$	455.19	470.86	486.47	502.11	517.76	533.38	549.03	564.68
Hourly	\$	60.69	62.78	64.86	66.95	69.03	71.12	73.20	75.29

CS (Computer Systems)-5

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Annual	\$	136930	142008	147083	152169	157248	162327	167414	172488	177568
Weekly	\$	2624.39	2721.71	2818.98	2916.46	3013.80	3111.14	3208.64	3305.89	3403.25

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Daily	\$	524.88	544.34	563.80	583.29	602.76	622.23	641.73	661.18	680.65
Hourly	\$	69.98	72.58	75.17	77.77	80.37	82.96	85.56	88.16	90.75

CS (Computer Systems) Pay Notes

1. The pay increment period for full-time and part-time employees at the CS (Computer Systems) levels 1 to 5 is fifty-two (52) weeks.
2. The pay increment date for an employee, appointed on or after date of signing of this Agreement, to a position in the CS (Computer Systems) classification upon promotion, demotion or from outside the public service, shall be the anniversary date of such appointment. The anniversary date for an employee who was appointed to a position in the CS (Computer Systems) classification prior to the signing date of this Agreement remains unchanged.

Cumulative service for pay increment purposes in acting situations

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

**** ED (Education)-EDS (Education services) – Education Services Sub-Group**

Annual Rates of Pay

\$ - Effective December 22, 2021

A - Effective December 22, 2022 – Wage adjustment of 1.25% applicable to all groups and levels

X - Effective December 22, 2022 – Increase of 3.5% applicable to all groups and levels

B - Effective December 22, 2023 – Pay line adjustment of 0.5% applicable to all groups and levels

Y - Effective December 22, 2023 – Increase of 3.0% applicable to all groups and levels

C - Effective December 22, 2024 – Wage adjustment of 0.25% applicable to all groups and levels

Z - Effective December 22, 2024 – Increase of 2.0% applicable to all groups and levels

D - Effective December 22, 2025 – Increase of 2.0% applicable to all groups and levels

ED (Education)-EDS (Education services)-1

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	74027	77889	80690	83484	86273	89071
To:	A	74953	78863	81699	84528	87352	90185
	X	77577	81624	84559	87487	90410	93342
	B	77965	82033	84982	87925	90863	93809
	Y	80304	84494	87532	90563	93589	96624
	C	80505	84706	87751	90790	93823	96866
	Z	82116	86401	89507	92606	95700	98804
	D	83759	88130	91298	94459	97614	100781

ED (Education)-EDS (Education services)-2

		(1)	(2)	(3)	(4)
From:	\$	88697	91473	94238	97003
To:	A	89806	92617	95416	98216
	X	92950	95859	98756	101654
	B	93415	96339	99250	102163
	Y	96218	99230	102228	105228
	C	96459	99479	102484	105492
	Z	98389	101469	104534	107602
	D	100357	103499	106625	109755

ED (Education)-EDS (Education services)-3

		(1)	(2)	(3)	(4)
From:	\$	94656	97646	100617	103593

		(1)	(2)	(3)	(4)
To:	A	95840	98867	101875	104888
	X	99195	102328	105441	108560
	B	99691	102840	105969	109103
	Y	102682	105926	109149	112377
	C	102939	106191	109422	112658
	Z	104998	108315	111611	114912
	D	107098	110482	113844	117211

ED (Education)-EDS (Education services)-4

		(1)	(2)	(3)	(4)
From:	\$	101497	104569	107641	110708
To:	A	102766	105877	108987	112092
	X	106363	109583	112802	116016
	B	106895	110131	113367	116597
	Y	110102	113435	116769	120095
	C	110378	113719	117061	120396
	Z	112586	115994	119403	122804
	D	114838	118314	121792	125261

ED (Education)-EDS (Education services)-5

		(1)	(2)	(3)	(4)
From:	\$	109403	112764	116087	119409
To:	A	110771	114174	117539	120902
	X	114648	118171	121653	125134
	B	115222	118762	122262	125760

		(1)	(2)	(3)	(4)
	Y	118679	122325	125930	129533
	C	118976	122631	126245	129857
	Z	121356	125084	128770	132455
	D	123784	127586	131346	135105

ED (Education)-EDS (Education services) Sub-Group Pay Notes

1. The pay increment period for full-time and part-time employees at the ED (Education)-EDS (Education services) levels 1 to 5 is fifty-two (52) weeks.
2. The pay increment date for an employee, appointed on or after date of signing of this Agreement, to a position in the ED (Education)-EDS (Education services) classification upon promotion, demotion or from outside the public service, shall be the anniversary date of such appointment. The anniversary date for an employee who was appointed to a position in the ED (Education)-EDS (Education services) classification prior to the signing date of this Agreement remains unchanged.

Cumulative service for pay increment purposes in acting situations

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

**** ED (Education)-LAT (Language Teaching Sub-Group) – Language Teaching Sub-Group Annual Rates of Pay**

The salary to be paid to employees at levels ED (Education)-LAT (Language Teaching Sub-Group) – 01 and 02 shall be determined as follows:

Language Teaching 1

Employees will receive the rate on the grid determined by their education and experience

Language Teaching 2

Employees will receive the rate on the grid determined by their education and experience plus the senior teacher's allowance

Senior teacher's allowance (language teaching LAT (Language Teaching Sub-Group)-02) – \$4000 per annum

\$ - Effective December 22, 2021

A - Effective December 22, 2022 – Wage adjustment of 1.25% applicable to all groups and levels

X - Effective December 22, 2022 – Increase of 3.5% applicable to all groups and levels

B - Effective December 22, 2023 – Pay line adjustment of 0.5% applicable to all groups and levels

Y - Effective December 22, 2023 – Increase of 3.0% applicable to all groups and levels

C - Effective December 22, 2024 – Wage adjustment of 0.25% applicable to all groups and levels

Z - Effective December 22, 2024 – Increase of 2.0% applicable to all groups and levels

D - Effective December 22, 2025 – Increase of 2.0% applicable to all groups and levels

Level 1

Teaching Experience	\$	A	X	B	Y	C	Z	D
1	49591	50211	51969	52229	53796	53931	55010	56111
2	51785	52433	54269	54541	56178	56319	57446	58595
3	53991	54666	56580	56863	58569	58716	59891	61089
4	56203	56906	58898	59193	60969	61122	62345	63592
5	58399	59129	61199	61505	63351	63510	64781	66077
6	60608	61366	63514	63832	65747	65912	67231	68576
7	62816	63602	65829	66159	68144	68315	69682	71076
8	65023	65836	68141	68482	70537	70714	72129	73572
9	67225	68066	70449	70802	72927	73110	74573	76065
10	69437	70305	72766	73130	75324	75513	77024	78565
11	71635	72531	75070	75446	77710	77905	79464	81054

Teaching Experience	\$	A	X	B	Y	C	Z	D
12	73851	74775	77393	77780	80114	80315	81922	83561
13	76066	77017	79713	80112	82516	82723	84378	86066

Level 2

Teaching Experience	\$	A	X	B	Y	C	Z	D
1	56059	56760	58747	59041	60813	60966	62186	63430
2	58445	59176	61248	61555	63402	63561	64833	66130
3	60813	61574	63730	64049	65971	66136	67459	68809
4	63193	63983	66223	66555	68552	68724	70099	71501
5	65566	66386	68710	69054	71126	71304	72731	74186
6	67946	68796	71204	71561	73708	73893	75371	76879
7	70321	71201	73694	74063	76285	76476	78006	79567
8	72692	73601	76178	76559	78856	79054	80636	82249
9	75067	76006	78667	79061	81433	81637	83270	84936
10	77446	78415	81160	81566	84013	84224	85909	87628
11	79820	80818	83647	84066	86588	86805	88542	90313
12	82196	83224	86137	86568	89166	89389	91177	93001
13	84567	85625	88622	89066	91738	91968	93808	95685
14	86944	88031	91113	91569	94317	94553	96445	98374

Level 3

Teaching Experience	\$	A	X	B	Y	C	Z	D
1	59221	59962	62061	62372	64244	64405	65694	67008
2	61598	62368	64551	64874	66821	66989	68329	69696
3	63968	64768	67035	67371	69393	69567	70959	72379
4	66352	67182	69534	69882	71979	72159	73603	75076
5	68719	69578	72014	72375	74547	74734	76229	77754
6	71099	71988	74508	74881	77128	77321	78868	80446
7	73475	74394	76998	77383	79705	79905	81504	83135
8	75849	76798	79486	79884	82281	82487	84137	85820
9	78228	79206	81979	82389	84861	85074	86776	88512
10	80604	81612	84469	84892	87439	87658	89412	91201
11	82981	84019	86960	87395	90017	90243	92048	93889
12	85355	86422	89447	89895	92592	92824	94681	96575
13	87728	88825	91934	92394	95166	95404	97313	99260
14	90105	91232	94426	94899	97746	97991	99951	101951

Level 4

Teaching Experience	\$	A	X	B	Y	C	Z	D
1	63135	63925	66163	66494	68489	68661	70035	71436

Teaching Experience	\$	A	X	B	Y	C	Z	D
2	65640	66461	68788	69132	71206	71385	72813	74270
3	68152	69004	71420	71778	73932	74117	75600	77112
4	70649	71533	74037	74408	76641	76833	78370	79938
5	73155	74070	76663	77047	79359	79558	81150	82773
6	75653	76599	79280	79677	82068	82274	83920	85599
7	78167	79145	81916	82326	84796	85008	86709	88444
8	80672	81681	84540	84963	87512	87731	89486	91276
9	83167	84207	87155	87591	90219	90445	92254	94100
10	85679	86750	89787	90236	92944	93177	95041	96942
11	88188	89291	92417	92880	95667	95907	97826	99783
12	90691	91825	95039	95515	98381	98627	100600	102612
13	93191	94356	97659	98148	101093	101346	103373	105441
14	95694	96891	100283	100785	103809	104069	106151	108275

ED (Education)-LAT (Language Teaching Sub-Group) Sub-Group Pay Notes

1. An employee is entitled to be paid at the rate of pay on the pay grid as determined by their education and experience.
2. **Changes in rates of pay**
 - a. Except as provided in notes (b), (c) and (d) below, in applying the new rates of pay an employee retains their step in the salary grid.
 - b. An employee shall be entitled to be paid on a higher rate in the range of rates for the education level in which they are being paid on the first Monday following the date on which the employee attains the requisite experience.
 - c. Notwithstanding the preceding paragraph, if, on April 1, 1999, an employee is moved from the first increment of the education level in which they are being paid to the second

increment as a direct result of the first increment being deleted, the pay increment date of this employee shall be April 1 from then on.

- d. It is up to the employee to submit to the Employer the documents proving that they have higher educational qualifications than those of the education level in which they are being paid, within ninety (90) days following the date of issuance of the official transcript of such additional qualifications. The employee shall be granted retroactive pay, if they meet the requirements, either from the date of issuance of the official transcript of additional qualifications if it is submitted within ninety (90) days or from the date the official transcript was submitted to the Employer, in all other cases.
- e. It is the employee's responsibility to submit to the Employer within ninety (90) days following the date on which they enter the public service all documents that will establish their rate of pay. No retroactive changes shall be made to their rate of pay after the prescribed ninety (90) day deadline.

3. Education levels

Education Level 1 (B.A. (Bachelor of Arts)):

This level requires a Bachelor's or equivalent degree recognized by a Canadian university.

Education Level 2 (B.A. +1 (Bachelor of Arts)):

- a. this level requires an Honour's Bachelor's or equivalent degree recognized by a Canadian university,
or
- b. Bachelor's or equivalent degree recognized by a Canadian university plus one (1) further year of teacher education as defined in Note 5.

Education Level 3 (B.A. (Bachelor of Arts) + 2):

- a. this level requires an Honour's Bachelor's or equivalent degree recognized by a Canadian university, plus one (1) further year of teacher education as defined in Note 5,
or
- b. a Bachelor's or equivalent degree recognized by a Canadian university plus two (2) further years of teacher education as defined in Note 5.

Education Level 4 (B.A. (Bachelor of Arts) + 3):

- a. this level requires an Honour's Bachelor's or equivalent degree, recognized by a Canadian university plus two (2) further years of teacher education as defined in Note 5,
or

- b. a Bachelor's or equivalent degree recognized by a Canadian university plus three (3) further years of teacher education as defined in Note 5.

4. Experience

- a. Within the pay range for each educational level, experience is recognized by the granting of one increment for each year of teaching experience prior to appointment. An employee with no experience will be appointed at the first rate in the range. For each year of experience after appointment, an employee will receive one additional increment provided that service has been satisfactory.
- b. A full year of experience prior to appointment will be allowed for any of the following:
 - i. any full academic year at an establishment, recognized or accredited by a school board or provincial Department of Education, that is, eight (8) months (university teaching), ten (10) months (elementary and secondary school teaching) or eleven (11) to twelve (12) months (government teaching or a recognized commercial school);
 - ii. any portion of an academic year of six (6) months or more;
 - iii. any portion of an academic year, in whole months, at an establishment recognized and accredited by a school board or provincial Department of Education, which total a full academic year, as defined in (i. (Roman numeral one)) above;
 - iv. second language teaching at night school or on some other part-time basis in the amount of four hundred (400) hours at an establishment recognized and accredited by a school board or provincial Department of Education, provided that, in all cases, no more than one (1) full year is credited during a twelve (12)-month calendar year.
- c. Any service rendered by an employee on duties classified in the Education Group shall be used in determining the employee's increment step on the LAT (Language Teaching Sub-Group) pay grid.

5. Miscellaneous

Teacher Education, for the purposes of this pay plan shall consist of any one or combination of the following:

- a. A year of study resulting in a recognized teaching certificate or diploma.
 - b. A year of university study, completion of which is officially certified by an educational establishment, in any one of the following related fields: Anthropology, Social Communications, Education, History, Journalism, Linguistics (including courses in foreign languages and translation), Literature, Philosophy, Psychology, Political Science, Social Work, Sociology and Theology.
6. An employee appointed to a position in the Language-Teaching Sub-Group prior to November 22, 1988, will not have their Education Level lowered solely by the application of pay notes 3 and 5.

This provision will cease to apply to an employee when they leave the Language Teaching Sub-Group.

**** EN (Engineering and Land Survey) – Engineering
Annual Rates of Pay**

\$ - Effective December 22, 2021

A - Effective December 22, 2022 – Wage adjustment of 1.25% applicable to all groups and levels

X - Effective December 22, 2022 – Increase of 3.5% applicable to all groups and levels

B - Effective December 22, 2023 – Pay line adjustment of 0.5% applicable to all groups and levels

Y - Effective December 22, 2023 – Increase of 3.0% applicable to all groups and levels

C - Effective December 22, 2024 – Wage adjustment of 0.25% applicable to all groups and levels

Z - Effective December 22, 2024 – Increase of 2.0% applicable to all groups and levels

D - Effective December 22, 2025 – Increase of 2.0% applicable to all groups and levels

EN-ENG-1

From:	\$	49958	to	61957
To:	A	50583	to	62732
	X	52354	to	64928
	B	52616	to	65253
	Y	54195	to	67211
	C	54331	to	67380
	Z	55418	to	68728
	D	56527	to	70103

**EN (Engineering and Land Survey)-ENG (Engineering and Land Survey,
Engineering sub-group)-2**

	(1)	(2)	(3)	(4)	(5)	(6)
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		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	62258	64859	67654	70251	72848	75454
To:	A	63037	65670	68500	71130	73759	76398
	X	65244	67969	70898	73620	76341	79072
	B	65571	68309	71253	73989	76723	79468
	Y	67539	70359	73391	76209	79025	81853
	C	67708	70535	73575	76400	79223	82058
	Z	69063	71946	75047	77928	80808	83700
	D	70445	73385	76548	79487	82425	85374

EN (Engineering and Land Survey)-ENG (Engineering and Land Survey, Engineering sub-group)-3

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
From:	\$	75212	78377	81634	84889	88132	91387	94640	97892
To:	A	76153	79357	82655	85951	89234	92530	95823	99116
	X	78819	82135	85548	88960	92358	95769	99177	102586
	B	79214	82546	85976	89405	92820	96248	99673	103099
	Y	81591	85023	88556	92088	95605	99136	102664	106192
	C	81795	85236	88778	92319	95845	99384	102921	106458
	Z	83431	86941	90554	94166	97762	101372	104980	108588
	D	85100	88680	92366	96050	99718	103400	107080	110760

EN (Engineering and Land Survey)-ENG (Engineering and Land Survey, Engineering sub-group)-4

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	88358	91884	95415	98945	102482	106009	109541
To:	A	89463	93033	96608	100182	103764	107335	110911
	X	92595	96290	99990	103689	107396	111092	114793
	B	93058	96772	100490	104208	107933	111648	115367
	Y	95850	99676	103505	107335	111171	114998	118829
	C	96090	99926	103764	107604	111449	115286	119127
	Z	98012	101925	105840	109757	113678	117592	121510
	D	99973	103964	107957	111953	115952	119944	123941

EN (Engineering and Land Survey)-ENG (Engineering and Land Survey, Engineering sub-group)-5

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	101321	105447	109544	113668	117787	121918	126043
To:	A	102588	106766	110914	115089	119260	123442	127619
	X	106179	110503	114796	119118	123435	127763	132086
	B	106710	111056	115370	119714	124053	128402	132747
	Y	109912	114388	118832	123306	127775	132255	136730
	C	110187	114674	119130	123615	128095	132586	137072
	Z	112391	116968	121513	126088	130657	135238	139814

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
	D	114639	119308	123944	128610	133271	137943	142611

EN (Engineering and Land Survey)-ENG (Engineering and Land Survey, Engineering sub-group)-6

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	113444	117819	122194	126575	130951	135332	139709
To:	A	114863	119292	123722	128158	132588	137024	141456
	X	118884	123468	128053	132644	137229	141820	146407
	B	119479	124086	128694	133308	137916	142530	147140
	Y	123064	127809	132555	137308	142054	146806	151555
	C	123372	128129	132887	137652	142410	147174	151934
	Z	125840	130692	135545	140406	145259	150118	154973
	D	128357	133306	138256	143215	148165	153121	158073

EN (Engineering and Land Survey)-ENG (Engineering and Land Survey, Engineering sub-group) Pay Notes

1. a. The pay increment period for full-time employees at the EN (Engineering and Land Survey)-ENG (Engineering and Land Survey, Engineering sub-group) levels 2 to 6 is fifty-two (52) weeks.
- b. Part-time employees at the EN (Engineering and Land Survey)-ENG (Engineering and Land Survey, Engineering sub-group) levels 2 to 6 shall be eligible to receive a pay increment when the employee has worked a total of fifty-two (52) weeks at the hourly rate of pay provided that the maximum rate for the employee's level is not exceeded.
2. The pay increment date for an employee, appointed on or after date of signing of this Agreement, to a position in the EN (Engineering and Land Survey) classification upon promotion, demotion or from outside the public service, shall be the anniversary date of such appointment. The anniversary date for an employee who was appointed to a position in the

EN (Engineering and Land Survey) classification prior to the signing date of this Agreement remains unchanged.

Cumulative service for pay increment purposes in acting situations

3. a. An indeterminate employee who is required to act at a higher occupational group and level shall receive an increment at the higher group and level after having reached fifty-two (52) weeks of cumulative service at the same occupational group and level at the CRA (Canada Revenue Agency).
- b. For the purpose of defining when an indeterminate employee will be entitled to go to the next salary increment of the acting position, "cumulative" means all periods of acting with the CRA (Canada Revenue Agency) at the same occupational group and level.
4. For employees in the EN (Engineering and Land Survey)-ENG (Engineering and Land Survey, Engineering sub-group)-1 scale of rates, refer to Pay Increment and Pay Adjustment Administration for Developmental Scale of Rates at the end of Appendix "A".

**** ES (Economics, Sociology and Statistics) – Economics, Sociology and Statistics**

Annual Rates of Pay

\$ - Effective December 22, 2021

A - Effective December 22, 2022 – Wage adjustment of 1.25% applicable to all groups and levels

X - Effective December 22, 2022 – Increase of 3.5% applicable to all groups and levels

B - Effective December 22, 2023 – Pay line adjustment of 0.5% applicable to all groups and levels

Y - Effective December 22, 2023 – Increase of 3.0% applicable to all groups and levels

C - Effective December 22, 2024 – Wage adjustment of 0.25% applicable to all groups and levels

Z - Effective December 22, 2024 – Increase of 2.0% applicable to all groups and levels

D - Effective December 22, 2025 – Increase of 2.0% applicable to all groups and levels

ES (Economics, Sociology and Statistics)-1

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	55159	57088	59089	61153	64152	67149
To:	A	55849	57802	59828	61918	64954	67989
	X	57804	59826	61922	64086	67228	70369

		(1)	(2)	(3)	(4)	(5)	(6)
	B	58094	60126	62232	64407	67565	70721
	Y	59837	61930	64099	66340	69592	72843
	C	59987	62085	64260	66506	69766	73026
	Z	61187	63327	65546	67837	71162	74487
	D	62411	64594	66857	69194	72586	75977

ES (Economics, Sociology and Statistics)-2

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	62333	63867	65414	67705	70786	73860
To:	A	63113	64666	66232	68552	71671	74784
	X	65322	66930	68551	70952	74180	77402
	B	65649	67265	68894	71307	74551	77790
	Y	67619	69283	70961	73447	76788	80124
	C	67789	69457	71139	73631	76980	80325
	Z	69145	70847	72562	75104	78520	81932
	D	70528	72264	74014	76607	80091	83571

ES (Economics, Sociology and Statistics)-3

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	73386	76148	78715	81478	85187	88891
To:	A	74304	77100	79699	82497	86252	90003

		(1)	(2)	(3)	(4)	(5)	(6)
	X	76905	79799	82489	85385	89271	93154
	B	77290	80198	82902	85812	89718	93620
	Y	79609	82604	85390	88387	92410	96429
	C	79809	82811	85604	88608	92642	96671
	Z	81406	84468	87317	90381	94495	98605
	D	83035	86158	89064	92189	96385	100578

ES (Economics, Sociology and Statistics)-4

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	87815	91037	93821	96886	101294	105702
To:	A	88913	92175	94994	98098	102561	107024
	X	92025	95402	98319	101532	106151	110770
	B	92486	95880	98811	102040	106682	111324
	Y	95261	98757	101776	105102	109883	114664
	C	95500	99004	102031	105365	110158	114951
	Z	97410	100985	104072	107473	112362	117251
	D	99359	103005	106154	109623	114610	119597

ES (Economics, Sociology and Statistics)-5

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	99787	102860	106464	110290	115308	120330

		(1)	(2)	(3)	(4)	(5)	(6)
To:	A	101035	104146	107795	111669	116750	121835
	X	104572	107792	111568	115578	120837	126100
	B	105095	108331	112126	116156	121442	126731
	Y	108248	111581	115490	119641	125086	130533
	C	108519	111860	115779	119941	125399	130860
	Z	110690	114098	118095	122340	127907	133478
	D	112904	116380	120457	124787	130466	136148

ES (Economics, Sociology and Statistics)-6

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	112222	116214	119724	123352	128963	134575
To:	A	113625	117667	121221	124894	130576	136258
	X	117602	121786	125464	129266	135147	141028
	B	118191	122395	126092	129913	135823	141734
	Y	121737	126067	129875	133811	139898	145987
	C	122042	126383	130200	134146	140248	146352
	Z	124483	128911	132804	136829	143053	149280
	D	126973	131490	135461	139566	145915	152266

ES (Economics, Sociology and Statistics)-7

		(1)	(2)	(3)	(4)	(5)	(6)
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		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	122813	126346	129846	133518	139595	145671
To:	A	124349	127926	131470	135187	141340	147492
	X	128702	132404	136072	139919	146287	152655
	B	129346	133067	136753	140619	147019	153419
	Y	133227	137060	140856	144838	151430	158022
	C	133561	137403	141209	145201	151809	158418
	Z	136233	140152	144034	148106	154846	161587
	D	138958	142956	146915	151069	157943	164819

ES (Economics, Sociology and Statistics)-8

From:	\$	129072	to	155890
To:	A	130686	to	157839
	X	135261	to	163364
	B	135938	to	164181
	Y	140017	to	169107
	C	140368	to	169530
	Z	143176	to	172921
	D	146040	to	176380

ES (Economics, Sociology and Statistics) Pay Notes

1. The pay increment period for full-time employees at the ES (Economics, Sociology and Statistics) levels 1 to 8 is fifty-two (52) weeks. Part-time employees shall be eligible to receive a

pay increment when the employee has worked a total of fifty-two (52) weeks at the hourly rate of pay provided that the maximum rate for the employee's level is not exceeded.

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

Cumulative service for pay increment purposes in acting situations

3. a. An indeterminate employee who is required to act at a higher occupational group and level shall receive an increment at the higher group and level after having reached fifty-two (52) weeks of cumulative service at the same occupational group and level at the CRA (Canada Revenue Agency).
b. For the purpose of defining when an indeterminate employee will be entitled to go to the next salary increment of the acting position, "cumulative" means all periods of acting with the CRA (Canada Revenue Agency) at the same occupational group and level.
4. When an employee, who is in receipt of a special duty allowance or an extra duty allowance, is granted leave with pay, the employee is entitled during the employee's period of leave to receive the allowance if the special or extra duties in respect of which the employee is paid the allowance were assigned to the employee on a continuing basis, or for a period of two (2) or more months prior to the period of leave.

**** FI (Financial Management) – Financial Management**

Annual Rates of Pay

\$ - Effective December 22, 2021

A - Effective December 22, 2022 – Wage adjustment of 1.25% applicable to all groups and levels

X - Effective December 22, 2022 – Increase of 3.5% applicable to all groups and levels

B - Effective December 22, 2023 – Pay line adjustment of 0.5% applicable to all groups and levels

Y - Effective December 22, 2023 – Increase of 3.0% applicable to all groups and levels

C - Effective December 22, 2024 – Wage adjustment of 0.25% applicable to all groups and levels

Z - Effective December 22, 2024 – Increase of 2.0% applicable to all groups and levels

D - Effective December 22, 2025 – Increase of 2.0% applicable to all groups and levels

FI (Financial Management)-Developmental

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	72022	75365	78707	82048	85391	88731	92070	95783	99500
To:	A	72923	76308	79691	83074	86459	89841	93221	96981	100744
	X	75476	78979	82481	85982	89486	92986	96484	100376	104271
	B	75854	79374	82894	86412	89934	93451	96967	100878	104793
	Y	78130	81756	85381	89005	92633	96255	99877	103905	107937
	C	78326	81961	85595	89228	92865	96496	100127	104165	108207
	Z	79893	83601	87307	91013	94723	98426	102130	106249	110372
	D	81491	85274	89054	92834	96618	100395	104173	108374	112580

FI (Financial Management)-3

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
From:	\$	91134	94965	98811	102643	106482	110744	115013	119284
To:	A	92274	96153	100047	103927	107814	112129	116451	120776
	X	95504	99519	103549	107565	111588	116054	120527	125004
	B	95982	100017	104067	108103	112146	116635	121130	125630
	Y	98862	103018	107190	111347	115511	120135	124764	129399
	C	99110	103276	107458	111626	115800	120436	125076	129723
	Z	101093	105342	109608	113859	118116	122845	127578	132318
	D	103115	107449	111801	116137	120479	125302	130130	134965

FI (Financial Management)-4

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
From:	\$	101778	106093	110415	114739	119064	123862	128658	133453
									134116 ¹
To:	A	103051	107420	111796	116174	120553	125411	130267	135793
	X	106658	111180	115709	120241	124773	129801	134827	140546
	B	107192	111736	116288	120843	125397	130451	135502	141249
	Y	110408	115089	119777	124469	129159	134365	139568	145487
	C	110685	115377	120077	124781	129482	134701	139917	145851
	Z	112899	117685	122479	127277	132072	137396	142716	148769
	D	115157	120039	124929	129823	134714	140144	145571	151745

¹ One time increase to the top step of the FI-04 pay grid of six hundred and sixty-three dollars (\$663), to be applied prior to the 2022 wage adjustment and economic increase.

FI (Financial Management) Pay Notes

1. a. The pay increment period for full-time and part-time employees at the FI (Financial Management) levels 1 to 4 is fifty-two (52) weeks.
- b. Part-time employees shall be eligible to receive a pay increment when the employee has worked a total of fifty-two (52) weeks at the hourly rate of pay provided that the maximum rate for the employee's level is not exceeded.
2. The pay increment date for a full-time employee, appointed on or after date of signing of this Agreement, to a position in the FI (Financial Management) classification upon promotion, demotion or from outside the public service, shall be the anniversary date of such appointment. The anniversary date for an employee who was appointed to a position in the FI (Financial Management) classification prior to the signing date of this Agreement remains unchanged.

Cumulative service for pay increment purposes in acting situations

3. a. An indeterminate employee who is required to act at a higher occupational group and level shall receive an increment at the higher group and level after having reached fifty-

two (52) weeks of cumulative service at the same occupational group and level at the CRA (Canada Revenue Agency).

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

4. For employees in the FI (Financial Management)-Development scale of rates, refer to Pay Increment and Pay Adjustment Administration for Developmental Scale of Rates at the end of Appendix "A".

**** LS (Library Science) – Library Science**

Annual Rates of Pay

\$ - Effective December 22, 2021

A - Effective December 22, 2022 – Wage adjustment of 1.25% applicable to all groups and levels

X - Effective December 22, 2022 – Increase of 3.5% applicable to all groups and levels

B - Effective December 22, 2023 – Pay line adjustment of 0.5% applicable to all groups and levels

Y - Effective December 22, 2023 – Increase of 3.0% applicable to all groups and levels

C - Effective December 22, 2024 – Wage adjustment of 0.25% applicable to all groups and levels

Z - Effective December 22, 2024 – Increase of 2.0% applicable to all groups and levels

D - Effective December 22, 2025 – Increase of 2.0% applicable to all groups and levels

LS (Library Science)-1

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	66077	68124	70169	72221	74261	76307	78357	80404	82454
To:	A	66903	68976	71047	73124	75190	77261	79337	81410	83485
	X	69245	71391	73534	75684	77822	79966	82114	84260	86407
	B	69592	71748	73902	76063	78212	80366	82525	84682	86840
	Y	71680	73901	76120	78345	80559	82777	85001	87223	89446
	C	71860	74086	76311	78541	80761	82984	85214	87442	89670
	Z	73298	75568	77838	80112	82377	84644	86919	89191	91464

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	D	74764	77080	79395	81715	84025	86337	88658	90975	93294

LS (Library Science)-2

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	73067	75476	77884	80293	82708	85120
To:	A	73981	76420	78858	81297	83742	86184
	X	76571	79095	81619	84143	86673	89201
	B	76954	79491	82028	84564	87107	89648
	Y	79263	81876	84489	87101	89721	92338
	C	79462	82081	84701	87319	89946	92569
	Z	81052	83723	86396	89066	91745	94421
	D	82674	85398	88124	90848	93580	96310

LS (Library Science)-3

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	85471	88216	90960	93703	96451	99197
To:	A	86540	89319	92097	94875	97657	100437
	X	89569	92446	95321	98196	101075	103953
	B	90017	92909	95798	98687	101581	104473
	Y	92718	95697	98672	101648	104629	107608
	C	92950	95937	98919	101903	104891	107878

		(1)	(2)	(3)	(4)	(5)	(6)
	Z	94809	97856	100898	103942	106989	110036
	D	96706	99814	102916	106021	109129	112237

LS (Library Science)-4

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	88491	91677	94864	98061	101253	104437	107631
To:	A	89598	92823	96050	99287	102519	105743	108977
	X	92734	96072	99412	102763	106108	109445	112792
	B	93198	96553	99910	103277	106639	109993	113356
	Y	95994	99450	102908	106376	109839	113293	116757
	C	96234	99699	103166	106642	110114	113577	117049
	Z	98159	101693	105230	108775	112317	115849	119390
	D	100123	103727	107335	110951	114564	118166	121778

LS (Library Science)-5

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	106688	110183	113668	117152	120647	124139	127630
To:	A	108022	111561	115089	118617	122156	125691	129226
	X	111803	115466	119118	122769	126432	130091	133749
	B	112363	116044	119714	123383	127065	130742	134418
	Y	115734	119526	123306	127085	130877	134665	138451

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
	C	116024	119825	123615	127403	131205	135002	138798
	Z	118345	122222	126088	129952	133830	137703	141574
	D	120712	124667	128610	132552	136507	140458	144406

LS (Library Science) Pay Notes

1. The pay increment period for full-time and part-time employees at the LS (Library Science) levels 1 to 5 is fifty-two (52) weeks.
2. The pay increment date for an employee, appointed on or after date of signing of this Agreement, to a position in the LS (Library Science) classification upon promotion, demotion or from outside the public service, shall be the anniversary date of such appointment. The anniversary date for an employee who was appointed to a position in the LS (Library Science) classification prior to the signing date of this Agreement remains unchanged.

Cumulative service for pay increment purposes in acting situations

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

MG (Management Group)-AFS (Audit, Financial and Scientific) – Management Annual Rates of Pay

\$ - Effective December 22, 2021

A - Effective December 22, 2022 – Wage adjustment of 1.25% applicable to all groups and levels

X - Effective December 22, 2022 – Increase of 3.5% applicable to all groups and levels

B - Effective December 22, 2023 – Pay line adjustment of 0.5% applicable to all groups and levels

Y - Effective December 22, 2023 – Increase of 3.0% applicable to all groups and levels

C - Effective December 22, 2024 – Wage adjustment of 0.25% applicable to all groups and levels

Z - Effective December 22, 2024 – Increase of 2.0% applicable to all groups and levels

D - Effective December 22, 2025 – Increase of 2.0% applicable to all groups and levels

MG (Management Group)-AFS (Audit, Financial and Scientific)-1

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	60911	62884	64919	67024	69196	71437	73749	76138	78528
To	A	61673	63671	65731	67862	70061	72330	74671	77090	79510
	X	63832	65900	68032	70238	72514	74862	77285	79789	82293
	B	64152	66230	68373	70590	72877	75237	77672	80188	82705
	Y	66077	68217	70425	72708	75064	77495	80003	82594	85187
	C	66243	68388	70602	72890	75252	77689	80204	82801	85400
	Z	67568	69756	72015	74348	76758	79243	81809	84458	87108
	D	68920	71152	73456	75835	78294	80828	83446	86148	88851

MG (Management Group)-AFS (Audit, Financial and Scientific)-2

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	66609	68771	70993	73296	75671	78120	80648	83262	85877
To	A	67442	69631	71881	74213	76617	79097	81657	84303	86951
	X	69803	72069	74397	76811	79299	81866	84515	87254	89995
	B	70153	72430	74769	77196	79696	82276	84938	87691	90445
	Y	72258	74603	77013	79512	82087	84745	87487	90322	93159
	C	72439	74790	77206	79711	82293	84957	87706	90548	93392
	Z	73888	76286	78751	81306	83939	86657	89461	92359	95260
	D	75366	77812	80327	82933	85618	88391	91251	94207	97166

MG (Management Group)-AFS (Audit, Financial and Scientific)-3

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	71642	73962	76359	78829	81384	84021	86741	89550	92358
To	A	72538	74887	77314	79815	82402	85072	87826	90670	93513
	X	75077	77509	80020	82609	85287	88050	90900	93844	96786
	B	75453	77897	80421	83023	85714	88491	91355	94314	97270
	Y	77717	80234	82834	85514	88286	91146	94096	97144	100189
	C	77912	80435	83042	85728	88507	91374	94332	97387	100440
	Z	79471	82044	84703	87443	90278	93202	96219	99335	102449
	D	81061	83685	86398	89192	92084	95067	98144	101322	104498

MG (Management Group)-AFS (Audit, Financial and Scientific)-4

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	76146	79057	82076	85207	88466	91844	95350	98991	102628
To	A	77098	80046	83102	86273	89572	92993	96542	100229	103911
	X	79797	82848	86011	89293	92708	96248	99921	103738	107548
	B	80196	83263	86442	89740	93172	96730	100421	104257	108086
	Y	82602	85761	89036	92433	95968	99632	103434	107385	111329
	C	82809	85976	89259	92665	96208	99882	103693	107654	111608
	Z	84466	87696	91045	94519	98133	101880	105767	109808	113841
	D	86156	89450	92866	96410	100096	103918	107883	112005	116118

MG (Management Group)-AFS (Audit, Financial and Scientific)-5

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	91344	94835	98458	102219	106123	110173	114379	118746	123115
To	A	92486	96021	99689	103497	107450	111551	115809	120231	124654
	X	95724	99382	103179	107120	111211	115456	119863	124440	129017
	B	96203	99879	103695	107656	111768	116034	120463	125063	129663
	Y	99090	102876	106806	110886	115122	119516	124077	128815	133553
	C	99338	103134	107074	111164	115410	119815	124388	129138	133887
	Z	101325	105197	109216	113388	117719	122212	126876	131721	136565
	D	103352	107301	111401	115656	120074	124657	129414	134356	139297

MG (Management Group)-AFS (Audit, Financial and Scientific)-6

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	100376	104212	108191	112323	116612	121067	125691	130488	135289
To	A	101631	105515	109544	113728	118070	122581	127263	132120	136981
	X	105189	109209	113379	117709	122203	126872	131718	136745	141776
	B	105715	109756	113946	118298	122815	127507	132377	137429	142485
	Y	108887	113049	117365	121847	126500	131333	136349	141552	146760
	C	109160	113332	117659	122152	126817	131662	136690	141906	147127
	Z	111344	115599	120013	124596	129354	134296	139424	144745	150070
	D	113571	117911	122414	127088	131942	136982	142213	147640	153072

MG (Management Group)-AFS (Audit, Financial and Scientific) Pay Notes

1. The pay increment period for full-time and part-time employees at the MG (Management Group)-AFS (Audit, Financial and Scientific) levels 1 to 6 is fifty-two (52) weeks.
2. The pay increment date for an employee, appointed on or after date of signing of this Agreement, to a position in the MG (Management Group)-AFS (Audit, Financial and Scientific) classification upon promotion, demotion or from outside the public service, shall be the anniversary date of such appointment. The anniversary date for an employee who was appointed to a position in the MG (Management Group)-AFS (Audit, Financial and Scientific) classification prior to the signing date of this Agreement remains unchanged.

Cumulative service for pay increment purposes in acting situations

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

**** NU-EMA – Nursing group sub-group: Medical Adjudictor**

Annual Rates of Pay

\$ - Effective December 22, 2021

A - Effective December 22, 2022 – Wage adjustment of 1.25% applicable to all groups and levels

X - Effective December 22, 2022 – Increase of 3.5% applicable to all groups and levels

B - Effective December 22, 2023 – Pay line adjustment of 0.5% applicable to all groups and levels

Y - Effective December 22, 2023 – Increase of 3.0% applicable to all groups and levels

C - Effective December 22, 2024 – Wage adjustment of 0.25% applicable to all groups and levels

Z - Effective December 22, 2024 – Increase of 2.0% applicable to all groups and levels

D - Effective December 22, 2025 – Increase of 2.0% applicable to all groups and levels

NU-EMA-1

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	80121	82124	84178	86280	88437	90647

		(1)	(2)	(3)	(4)	(5)	(6)
To:	A	81123	83151	85231	87359	89543	91781
	X	83963	86062	88215	90417	92678	94994
	B	84383	86493	88657	90870	93142	95469
	Y	86915	89088	91317	93597	95937	98334
	C	87133	89311	91546	93831	96177	98580
	Z	88876	91098	93377	95708	98101	100552
	D	90654	92920	95245	97623	100064	102564

NU-EMA-2

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	87453	89642	91882	94178	96535	98948
To:	A	88547	90763	93031	95356	97742	100185
	X	91647	93940	96288	98694	101163	103692
	B	92106	94410	96770	99188	101669	104211
	Y	94870	97243	99674	102164	104720	107338
	C	95108	97487	99924	102420	104982	107607
	Z	97011	99437	101923	104469	107082	109760
	D	98952	101426	103962	106559	109224	111956

** NU-EMA Pay notes

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

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

Cumulative service for pay increment purposes in acting situations

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

**** PC (Physical Sciences) – Physical Science**

Annual Rates of Pay

- \$ - Effective December 22, 2021
- A - Effective December 22, 2022 – Wage adjustment of 1.25% applicable to all groups and levels
- X - Effective December 22, 2022 – Increase of 3.5% applicable to all groups and levels
- B - Effective December 22, 2023 – Pay line adjustment of 0.5% applicable to all groups and levels
- Y - Effective December 22, 2023 – Increase of 3.0% applicable to all groups and levels
- C - Effective December 22, 2024 – Wage adjustment of 0.25% applicable to all groups and levels
- Z - Effective December 22, 2024 – Increase of 2.0% applicable to all groups and levels
- D - Effective December 22, 2025 – Increase of 2.0% applicable to all groups and levels

PC (Physical Sciences)-1

		(1)		(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	39143	to	64236	66955	69727	72485	75256	78026
To:	A	39633	to	65039	67792	70599	73392	76197	79002
	X	41021	to	67316	70165	73070	75961	78864	81768
	B	41227	to	67653	70516	73436	76341	79259	82177

		(1)		(2)	(3)	(4)	(5)	(6)	(7)
	Y	42464	to	69683	72632	75640	78632	81637	84643
	C	42571	to	69858	72814	75830	78829	81842	84855
	Z	43423	to	71256	74271	77347	80406	83479	86553
	D	44292	to	72682	75757	78894	82015	85149	88285

PC (Physical Sciences)-2

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	76452	79484	82503	85534	88557	91577
To:	A	77408	80478	83535	86604	89664	92722
	X	80118	83295	86459	89636	92803	95968
	B	80519	83712	86892	90085	93268	96448
	Y	82935	86224	89499	92788	96067	99342
	C	83143	86440	89723	93020	96308	99591
	Z	84806	88169	91518	94881	98235	101583
	D	86503	89933	93349	96779	100200	103615

PC (Physical Sciences)-3

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	92117	95610	99125	102615	106120	109613
To:	A	93269	96806	100365	103898	107447	110984
	X	96534	100195	103878	107535	111208	114869

		(1)	(2)	(3)	(4)	(5)	(6)
	B	97017	100696	104398	108073	111765	115444
	Y	99928	103717	107530	111316	115118	118908
	C	100178	103977	107799	111595	115406	119206
	Z	102182	106057	109955	113827	117715	121591
	D	104226	108179	112155	116104	120070	124023

PC (Physical Sciences)-4

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	106727	110458	114192	117925	121661	125395
To:	A	108062	111839	115620	119400	123182	126963
	X	111845	115754	119667	123579	127494	131407
	B	112405	116333	120266	124197	128132	132065
	Y	115778	119823	123874	127923	131976	136027
	C	116068	120123	124184	128243	132306	136368
	Z	118390	122526	126668	130808	134953	139096
	D	120758	124977	129202	133425	137653	141878

PC (Physical Sciences)-5

		(1)	(2)	(3)	(4)	(5)
From:	\$	120234	124359	128508	132652	136793
To:	A	121737	125914	130115	134311	138503

		(1)	(2)	(3)	(4)	(5)
	X	125998	130321	134670	139012	143351
	B	126628	130973	135344	139708	144068
	Y	130427	134903	139405	143900	148391
	C	130754	135241	139754	144260	148762
	Z	133370	137946	142550	147146	151738
	D	136038	140705	145401	150089	154773

PC (Physical Sciences) Pay Notes

1. The pay increment period for full-time and part-time employees at the PC (Physical Sciences) levels 1 to 5 other than those paid in that part of the PC (Physical Sciences)-1 scale of rates between steps 1 and 2 is fifty-two (52) weeks.
2. The pay increment date for an employee, appointed on or after date of signing of this Agreement, to a position in the PC (Physical Sciences) classification upon promotion, demotion or from outside the public service, shall be the anniversary date of such appointment. The anniversary date for an employee who was appointed to a position in the PC (Physical Sciences) classification prior to the signing date of this Agreement remains unchanged.

Cumulative service for pay increment purposes in acting situations

3.
 - a. An indeterminate employee who is required to act at a higher occupational group and level shall receive an increment at the higher group and level after having reached fifty-two (52) weeks of cumulative service at the same occupational group and level at the CRA (Canada Revenue Agency).
 - b. For the purpose of defining when an indeterminate employee will be entitled to go to the next salary increment of the acting position, "cumulative" means all periods of acting with the CRA (Canada Revenue Agency) at the same occupational group and level.
4. For employees in the PC (Physical Sciences)-1 scale of rates between steps 1 and 2, refer to Pay Increment and Pay Adjustment Administration for Developmental Scale of Rates at the end of Appendix "A".

**** PS (Psychology) – Psychology**

Annual Rates of Pay

\$ - Effective December 22, 2021

A - Effective December 22, 2022 – Wage adjustment of 1.25% applicable to all groups and levels

X - Effective December 22, 2022 – Increase of 3.5% applicable to all groups and levels

B - Effective December 22, 2023 – Pay line adjustment of 0.5% applicable to all groups and levels

Y - Effective December 22, 2023 – Increase of 3.0% applicable to all groups and levels

C - Effective December 22, 2024 – Wage adjustment of 0.25% applicable to all groups and levels

Z - Effective December 22, 2024 – Increase of 2.0% applicable to all groups and levels

D - Effective December 22, 2025 – Increase of 2.0% applicable to all groups and levels

PS (Psychology)-1

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	53068	55489	57917	60336	62765	65189	67616	70050	72480
To:	A	53732	56183	58641	61091	63550	66004	68462	70926	73386
	X	55613	58150	60694	63230	65775	68315	70859	73409	75955
	B	55892	58441	60998	63547	66104	68657	71214	73777	76335
	Y	57569	60195	62828	65454	68088	70717	73351	75991	78626
	C	57713	60346	62986	65618	68259	70894	73535	76181	78823
	Z	58868	61553	64246	66931	69625	72312	75006	77705	80400
	D	60046	62785	65531	68270	71018	73759	76507	79260	82008

PS (Psychology)-2

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
From:	\$	68520	71550	74585	77622	80650	83690	86721	89757

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
To:	A	69377	72445	75518	78593	81659	84737	87806	90879
	X	71806	74981	78162	81344	84518	87703	90880	94060
	B	72166	75356	78553	81751	84941	88142	91335	94531
	Y	74331	77617	80910	84204	87490	90787	94076	97367
	C	74517	77812	81113	84415	87709	91014	94312	97611
	Z	76008	79369	82736	86104	89464	92835	96199	99564
	D	77529	80957	84391	87827	91254	94692	98123	101556

PS (Psychology)-3

		(1)	(2)	(3)	(4)	(5)
From:	\$	87503	90976	94467	97957	101446
To:	A	88597	92114	95648	99182	102715
	X	91698	95338	98996	102654	106311
	B	92157	95815	99491	103168	106843
	Y	94922	98690	102476	106264	110049
	C	95160	98937	102733	106530	110325
	Z	97064	100916	104788	108661	112532
	D	99006	102935	106884	110835	114783

PS (Psychology)-4

		(1)	(2)	(3)	(4)	(5)

		(1)	(2)	(3)	(4)	(5)
From:	\$	98510	102499	106484	110468	114453
To :	A	99742	103781	107816	111849	115884
	X	103233	107414	111590	115764	119940
	B	103750	107952	112148	116343	120540
	Y	106863	111191	115513	119834	124157
	C	107131	111469	115802	120134	124468
	Z	109274	113699	118119	122537	126958
	D	111460	115973	120482	124988	129498

PS (Psychology)-5

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	101462	105992	110527	115050	119364	123571	127775
To :	A	102731	107317	111909	116489	120857	125116	129373
	X	106327	111074	115826	120567	125087	129496	133902
	B	106859	111630	116406	121170	125713	130144	134572
	Y	110065	114979	119899	124806	129485	134049	138610
	C	110341	115267	120199	125119	129809	134385	138957
	Z	112548	117573	122603	127622	132406	137073	141737
	D	114799	119925	125056	130175	135055	139815	144572

PS (Psychology) Pay Notes

1. The pay increment period for full-time and part-time employees at the PS (Psychology) levels 1 to 5 is fifty-two (52) weeks.

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

Cumulative service for pay increment purposes in acting situations

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

**** SE-RES (Scientific Research) – Scientific Research**

Annual Rates of Pay

\$ - Effective December 22, 2021
 A - Effective December 22, 2022 – Wage adjustment of 1.25% applicable to all groups and levels
 X - Effective December 22, 2022 – Increase of 3.5% applicable to all groups and levels
 B - Effective December 22, 2023 – Pay line adjustment of 0.5% applicable to all groups and levels
 Y - Effective December 22, 2023 – Increase of 3.0% applicable to all groups and levels
 C - Effective December 22, 2024 – Wage adjustment of 0.25% applicable to all groups and levels
 Z - Effective December 22, 2024 – Increase of 2.0% applicable to all groups and levels
 D - Effective December 22, 2025 – Increase of 2.0% applicable to all groups and levels

Subgroup: Research Scientist

SE-RES (Scientific Research)-1

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
From:	\$	62215	65489	68764	72041	75313	78582	81855	85132
To:	A	62993	66308	69624	72942	76255	79565	82879	86197
	X	65198	68629	72061	75495	78924	82350	85780	89214

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	B	65524	68973	72422	75873	79319	82762	86209	89661
	Y	67490	71043	74595	78150	81699	85245	88796	92351
	C	67659	71221	74782	78346	81904	85459	89018	92582
	Z	69013	72646	76278	79913	83543	87169	90799	94434
	D	70394	74099	77804	81512	85214	88913	92615	96323

SE-RES (Scientific Research)-2

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
From:	\$	77255	82062	86872	91684	96495	101296	106112	110918	115719	120519
To:	A	78221	83088	87958	92831	97702	102563	107439	112305	117166	122026
	X	80959	85997	91037	96081	101122	106153	111200	116236	121267	126297
	B	81364	86427	91493	96562	101628	106684	111756	116818	121874	126929
	Y	83805	89020	94238	99459	104677	109885	115109	120323	125531	130737
	C	84015	89243	94474	99708	104939	110160	115397	120624	125845	131064
	Z	85696	91028	96364	101703	107038	112364	117705	123037	128362	133686
	D	87410	92849	98292	103738	109179	114612	120060	125498	130930	136360

SE-RES (Scientific Research)-3

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
From:	\$	97630	101481	105335	109187	113043	116895	120749	124601	128453	132312
To:	A	98851	102750	106652	110552	114457	118357	122259	126159	130059	133966

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	X	102311	106347	110385	114422	118463	122500	126539	130575	134612	138655
	B	102823	106879	110937	114995	119056	123113	127172	131228	135286	139349
	Y	105908	110086	114266	118445	122628	126807	130988	135165	139345	143530
	C	106173	110362	114552	118742	122935	127125	131316	135503	139694	143889
	Z	108297	112570	116844	121117	125394	129668	133943	138214	142488	146767
	D	110463	114822	119181	123540	127902	132262	136622	140979	145338	149703

SE-RES (Scientific Research)-4

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
From:	\$	116919	121198	125475	129754	134028	138305	142583	146862
To:	A	118381	122713	127044	131376	135704	140034	144366	148698
	X	122525	127008	131491	135975	140454	144936	149419	153903
	B	123138	127644	132149	136655	141157	145661	150167	154673
	Y	126833	131474	136114	140755	145392	150031	154673	159314
	C	127151	131803	136455	141107	145756	150407	155060	159713
	Z	129695	134440	139185	143930	148672	153416	158162	162908
	D	132289	137129	141969	146809	151646	156485	161326	166167

SE-RES (Scientific Research)-5

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
From:	\$	128017	132706	137388	142071	146758	151446	156127	160812

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
To:	A	129618	134365	139106	143847	148593	153340	158079	162823
	X	134155	139068	143975	148882	153794	158707	163612	168522
	B	134826	139764	144695	149627	154563	159501	164431	169365
	Y	138871	143957	149036	154116	159200	164287	169364	174446
	C	139219	144317	149409	154502	159598	164698	169788	174883
	Z	142004	147204	152398	157593	162790	167992	173184	178381
	D	144845	150149	155446	160745	166046	171352	176648	181949

Subgroup: Research Manager

SE (Scientific Research)-REM (Scientific Research, Research Manager sub-group)-1

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
From:	\$	99605	103462	107317	111167	115021	118873	122727	126582	130435	134286
To:	A	100851	104756	108659	112557	116459	120359	124262	128165	132066	135965
	X	104381	108423	112463	116497	120536	124572	128612	132651	136689	140724
	B	104903	108966	113026	117080	121139	125195	129256	133315	137373	141428
	Y	108051	112235	116417	120593	124774	128951	133134	137315	141495	145671
	C	108322	112516	116709	120895	125086	129274	133467	137659	141849	146036
	Z	110489	114767	119044	123313	127588	131860	136137	140413	144686	148957
	D	112699	117063	121425	125780	130140	134498	138860	143222	147580	151937

SE (Scientific Research)-REM (Scientific Research, Research Manager sub-group)-2

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
From:	\$	114856	118747	122640	126540	130435	134326	138222	142117	146007	149908
To:	A	116292	120232	124173	128122	132066	136006	139950	143894	147833	151782
	X	120363	124441	128520	132607	136689	140767	144849	148931	153008	157095
	B	120965	125064	129163	133271	137373	141471	145574	149676	153774	157881
	Y	124594	128816	133038	137270	141495	145716	149942	154167	158388	162618
	C	124906	129139	133371	137614	141849	146081	150317	154553	158784	163025
	Z	127405	131722	136039	140367	144686	149003	153324	157645	161960	166286
	D	129954	134357	138760	143175	147580	151984	156391	160798	165200	169612

SE (Scientific Research) Pay Notes

Pay Increment

1. The pay increment period for full-time and part-time employees is twelve (12) months and the pay increment date is April 1. A pay increment shall be to the next higher rate in the scale of rates.
2.
 - a. Notwithstanding Pay Note 1, full-time and part-time employees who are initially appointed from outside the public service or are promoted into the Scientific Research classification or promoted between the RES (Scientific Research, Research Scientist sub-group) and REM (Scientific Research, Research Manager sub-group) classifications shall be considered for a first pay increment on the first of April immediately following the employee's date of appointment, provided:
 - i. the employee's appointment date was on or before the preceding October 1, and
 - ii. the employee has earned at least six (6) complete months' pay.
 - b. Notwithstanding Pay Note 1, a full-time employee who is transferred to the Scientific Research classification shall be considered for a first pay increment on the first of April immediately following the employee's date of appointment, provided the employee did not receive an increment in their former classification since the preceding October 1.

- c. If an employee does not meet the requirements in (a) or (b) above, the employee shall not be eligible for a first pay increment until the next following increment date of April 1.
- d. A complete month, for the purpose of this clause, is one in which the employee has earned at least ten (10) days' pay.

Pay Adjustment

- 3. An employee shall, on the relevant effective date of adjustment to rates of pay, be paid in the scale of rates at the rate shown immediately below their former rate.
- 4. Notwithstanding Pay Note 3, where in the retroactive period, an employee was paid on initial appointment at a rate of pay above the minimum, or was promoted or transferred and paid at a rate of pay above the rate specified by the regulations for promotion or transfer, they shall be paid in the new scale of rates at the rate shown immediately below their former rate, unless the employee was otherwise informed in writing prior to their appointment that a negotiated pay increase would not apply to them, in which case they shall be paid at the rate of pay nearest to but not less than the rate of pay at which the employee was appointed.

**** SI (Social Science Support) – Social Science Support**

Annual Rates of Pay

- \$ - Effective December 22, 2021
- A - Effective December 22, 2022 – Wage adjustment of 1.25% applicable to all groups and levels
- X - Effective December 22, 2022 – Increase of 3.5% applicable to all groups and levels
- B - Effective December 22, 2023 – Pay line adjustment of 0.5% applicable to all groups and levels
- Y - Effective December 22, 2023 – Increase of 3.0% applicable to all groups and levels
- C - Effective December 22, 2024 – Wage adjustment of 0.25% applicable to all groups and levels
- Z - Effective December 22, 2024 – Increase of 2.0% applicable to all groups and levels
- D - Effective December 22, 2025 – Increase of 2.0% applicable to all groups and levels

SI (Social Science Support)-1

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	55159	57088	59089	61153	64152	67149
To:	A	55849	57802	59828	61918	64954	67989
	X	57804	59826	61922	64086	67228	70369

		(1)	(2)	(3)	(4)	(5)	(6)
	B	58094	60126	62232	64407	67565	70721
	Y	59837	61930	64099	66340	69592	72843
	C	59987	62085	64260	66506	69766	73026
	Z	61187	63327	65546	67837	71162	74487
	D	62411	64594	66857	69194	72586	75977

SI (Social Science Support)-2

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	62333	63867	65414	67705	70786	73860
To:	A	63113	64666	66232	68552	71671	74784
	X	65322	66930	68551	70952	74180	77402
	B	65649	67265	68894	71307	74551	77790
	Y	67619	69283	70961	73447	76788	80124
	C	67789	69457	71139	73631	76980	80325
	Z	69145	70847	72562	75104	78520	81932
	D	70528	72264	74014	76607	80091	83571

SI (Social Science Support)-3

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	68527	70547	72560	74567	77157	79750
To:	A	69384	71429	73467	75500	78122	80747

		(1)	(2)	(3)	(4)	(5)	(6)
	X	71813	73930	76039	78143	80857	83574
	B	72173	74300	76420	78534	81262	83992
	Y	74339	76529	78713	80891	83700	86512
	C	74525	76721	78910	81094	83910	86729
	Z	76016	78256	80489	82716	85589	88464
	D	77537	79822	82099	84371	87301	90234

SI (Social Science Support)-4

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	73386	76148	78715	81478	85187	88891
To:	A	74304	77100	79699	82497	86252	90003
	X	76905	79799	82489	85385	89271	93154
	B	77290	80198	82902	85812	89718	93620
	Y	79609	82604	85390	88387	92410	96429
	C	79809	82811	85604	88608	92642	96671
	Z	81406	84468	87317	90381	94495	98605
	D	83035	86158	89064	92189	96385	100578

SI (Social Science Support)-5

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	87815	91037	93821	96886	101294	105702

		(1)	(2)	(3)	(4)	(5)	(6)
To:	A	88913	92175	94994	98098	102561	107024
	X	92025	95402	98319	101532	106151	110770
	B	92486	95880	98811	102040	106682	111324
	Y	95261	98757	101776	105102	109883	114664
	C	95500	99004	102031	105365	110158	114951
	Z	97410	100985	104072	107473	112362	117251
	D	99359	103005	106154	109623	114610	119597

SI (Social Science Support)-6

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	99787	102860	106464	110290	115308	120330
To:	A	101035	104146	107795	111669	116750	121835
	X	104572	107792	111568	115578	120837	126100
	B	105095	108331	112126	116156	121442	126731
	Y	108248	111581	115490	119641	125086	130533
	C	108519	111860	115779	119941	125399	130860
	Z	110690	114098	118095	122340	127907	133478
	D	112904	116380	120457	124787	130466	136148

SI (Social Science Support)-7

		(1)	(2)	(3)	(4)	(5)	(6)
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		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	112222	116214	119724	123352	128963	134575
To:	A	113625	117667	121221	124894	130576	136258
	X	117602	121786	125464	129266	135147	141028
	B	118191	122395	126092	129913	135823	141734
	Y	121737	126067	129875	133811	139898	145987
	C	122042	126383	130200	134146	140248	146352
	Z	124483	128911	132804	136829	143053	149280
	D	126973	131490	135461	139566	145915	152266

SI (Social Science Support)-8

		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	122813	126346	129846	133518	139595	145671
To:	A	124349	127926	131470	135187	141340	147492
	X	128702	132404	136072	139919	146287	152655
	B	129346	133067	136753	140619	147019	153419
	Y	133227	137060	140856	144838	151430	158022
	C	133561	137403	141209	145201	151809	158418
	Z	136233	140152	144034	148106	154846	161587
	D	138958	142956	146915	151069	157943	164819

SI (Social Science Support) Pay Notes

1. The pay increment period for full-time and part-time employees at the SI (Social Science Support) levels 1 to 8 is fifty-two (52) weeks.

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

Cumulative service for pay increment purposes in acting situations

3. a. An indeterminate employee who is required to act at a higher occupational group and level shall receive an increment at the higher group and level after having reached fifty-two (52) weeks of cumulative service at the same occupational group and level at the CRA (Canada Revenue Agency).
b. For the purpose of defining when an indeterminate employee will be entitled to go to the next salary increment of the acting position, "cumulative" means all periods of acting with the CRA (Canada Revenue Agency) at the same occupational group and level.
4. When an employee, who is in receipt of a special duty allowance or an extra duty allowance, is granted leave with pay, the employee is entitled during the employee's period of leave to receive the allowance if the special or extra duties in respect of which the employee is paid the allowance were assigned to the employee on a continuing basis, or for a period of two (2) or more months prior to the period of leave.

DEV (Developmental) Pay Notes

Pay increment and pay adjustment administration for developmental scale of rates

1. The DEV (Developmental) scale of rates includes only employees being paid in the following groups and levels:

AU (Auditing) DEV (Developmental)

CH (Chemistry)-1 scale of rates between steps 1 and 2

CO (Commerce)-DEV (Developmental)

EN (Engineering and Land Survey)-ENG (Engineering and Land Survey Engineering subgroup)-1

FI (Financial Management)-DEV (Developmental)

PC (Physical Sciences)-1 scale of rates between steps 1 and 2

2. The pay increment period for a full-time employee paid in any of the DEV (Developmental) scale of rates is six (6) months. A part-time employee paid in any of the DEV (Developmental) scale of rates shall be eligible for a pay increment when the employee has worked a total of

twenty six (26) weeks at the hourly rate of pay. The pay increment date shall be the first day following completion of the weeks specified in this clause.

3. For employees paid in any of the DEV (Developmental) scale of rates, with the exception of the AU (Auditing)-DEV (Developmental), an increase at the end of the increment period shall be to a rate in the pay range which is four hundred dollars (\$400) higher than the rate at which the employee is being paid, or such higher amount that the Employer may determine, up to the maximum of the pay range.
4. For employees paid in the AU (Auditing)-DEV (Developmental) scale of rates, an increase at the end of the increment period shall be to a rate in the pay range which is one decimal five percent (1.5%) higher than the rate at which the employee is being paid.

**

5. An employee paid in any of the DEV (Developmental) scale of rates, with the exception of the AU (Auditing)-DEV (Developmental), shall have their pay adjusted to a step:
 - a. Effective December 22, 2022, in the "A" scale of rates that is nearest to but not more than one decimal two five percent (1.25%) higher than their former rate of pay.
 - b. Effective December 22, 2022, in the "X" scale of rates that is nearest to but not more than three decimal five percent (3.5%) higher than their former rate of pay.
 - c. Effective December 22, 2023, in the "B" scale of rates that is nearest to but not more than zero decimal five percent (0.5%) higher than their former rate of pay.
 - d. Effective December 22, 2023, in the "Y" scale of rates that is nearest to but not more than three decimal zero percent (3.0%) higher than their former rate of pay.
 - e. Effective December 22, 2024, in the "C" scale of rates that is nearest to but not more than one decimal two five percent (1.25%) higher than their former rate of pay.
 - f. Effective December 22, 2024, in the "Z" scale of rates that is nearest to but not more than two decimal zero percent (2.0%) higher than their former rate of pay.
 - g. Effective December 22, 2025, in the "D" scale of rates that is nearest to but not more than two decimal zero percent (2.0%) higher than their former rate of pay.

Paragraph 6 applies only to employees classified as AU (Auditing)-DEV (Developmental)

6. An employee paid in AU (Auditing)-DEV (Developmental) scale of rates shall have their pay adjusted to a step:
 - a. Effective December 22, 2022, in the "A" scale of rates that is nearest to but not more than one decimal two five percent (1.25%) higher than their former rate of pay.
 - b. Effective December 22, 2022, in the "X" scale of rates that is nearest to but not more than three decimal five percent (3.5%) higher than their former rate of pay.
 - c. Effective December 22, 2023, in the "B" scale of rates that is nearest to but not more than zero decimal five percent (0.5%) higher than their former rate of pay.

- d. Effective December 22, 2023, in the "Y" scale of rates that is nearest to but not more than three decimal zero percent (3.0%) higher than their former rate of pay.
- e. Effective December 22, 2024, in the "C" scale of rates that is nearest to but not more than one decimal two five percent (1.25%) higher than their former rate of pay.
- f. Effective December 22, 2024, in the "Z" scale of rates that is nearest to but not more than two decimal zero percent (2.0%) higher than their former rate of pay.
- g. Effective December 22, 2025, in the "D" scale of rates that is nearest to but not more than two decimal zero percent (2.0%) higher than their former rate of pay.

**** Appendix "B"**

Memorandum of Understanding in Respect of the Reimbursement of Professional Engineering (P.Eng (professional engineering)) Annual Membership Fees

Preamble

The parties agree that in respect to the reimbursement of annual membership fees to provincial-territorial Professional Engineering (P.Eng (professional engineering)) regulatory body.

Application

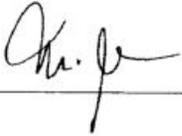
Subject to paragraphs (a), (b) and (c), the Employer shall reimburse an employee's payment of annual membership fees to a provincial-territorial professional engineering regulatory body:

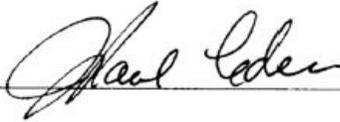
- a. Except as provided under paragraph (b) below, the reimbursement of annual membership fees relates to the payment of an annual fee which is a mandatory requirement by one of the regulatory bodies to maintain a professional designation and membership in good standing.
- b. Portions of fees or charges of an administrative nature such as the following are not subject to reimbursement under this Appendix: service charges for the payment of fees on an instalment or post dated basis; late payment charges or penalties; initiation fees; reinstatement fees required to maintain a membership in good standing; or payments of arrears for re-admission to a professional organization.
- c. In respect of requests for reimbursement of professional fees made pursuant to this Appendix, the employee shall be required to provide the Employer with receipts to validate payments made.

Eligibility

Eligibility for reimbursement of annual membership fees are limited to employees classified as CO (Commerce).

Signed at Ottawa, this 23rd day of the month of August, 2019.





Appendix "C"

Memorandum of Understanding in Respect of the Reimbursement of Chartered Business Valuators or Law Society Professional Membership Fees

Preamble

The parties agree that in respect to the reimbursement of annual membership fees in the Canadian Institute of Chartered Business Valuators (CBV (Chartered Business Valuator)/EEE (E.E.E.)) and to one of its provincial-territorial organizations or membership in a provincial-territorial law society.

Application

Subject to the eligibility requirements and conditions referred to below, the Employer shall reimburse an employee's payment of a professional annual membership fee in an accounting organization in accordance with Article 22 of the collective agreement between the CRA (Canada Revenue Agency) and PIPSC (Professional Institute of the Public Service of Canada)-Audit, Financial and Scientific bargaining unit as well as reimburse an employee's payment in one of the following:

- a provincial-territorial law society, or
- the Canadian Institute of Chartered Business Valuators (CBV (Chartered Business Valuator)/EEE (E.E.E.)) and to one of its provincial-territorial organizations.

Eligibility

Reimbursement of annual membership fees in a provincial-territorial law society are limited to the minimum annual fees that will allow the employee to maintain their ability to return to the private sector as a practicing lawyer (in some provinces this may be a non-practicing membership) and applies to employees of the Appeals Branch, the Legislative Policy and Regulatory Affairs Branch,

the International, Large Business and Investigations Branch or the Domestic Compliance Programs Branch who are classified as AU (Auditing) and provide technical opinions as required by the Employer.

Reimbursement of annual membership fees in the Canadian Institute of Chartered Business Valuators (CBV (Chartered Business Valuator)/CFE (F.F.E)) and to one of its provincial-territorial organizations applies to employees who are classified as AU (Auditing) and, as required by the Employer, provide business equity valuation services including the ability to testify in courts of law as experts in business valuation.

Conditions

Subject to the conditions outlined below, the reimbursement of annual membership fees relates to the payment of an annual fee which is a mandatory requirement by one of the governing organizations identified in this memorandum of understanding to maintain a professional designation and/or a membership in good standing.

It is understood that portions of fees or charges of an administrative nature such as the following, are not subject to reimbursement in accordance with this memorandum of understanding: service charges for the payment of fees on an installment or post-dated basis; late payment charges or penalties; initiation fees; reinstatement fees to maintain a membership in good standing; or payments of arrears for re-admission to a professional organization.

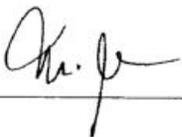
As a condition for reimbursement of professional membership fees made pursuant to this memorandum of understanding, employees shall be required to provide receipts to validate payments made.

The parties agree that disputes arising from the application of this memorandum of understanding may be subject to consultation.

This memorandum of understanding will be effective on the date of signing.

Signed at Ottawa, this 23rd day of the month of August, 2019.

The Canada Revenue Agency



**The Professional Institute of
the Public Service of Canada**



Appendix "D"

Memorandum of Understanding in Respect of the Reimbursement of Appraisers' Professional Membership Fees

Preamble

The purpose of this memorandum of understanding is to confirm an agreement reached between the Professional Institute of the Public Service of Canada and the Canada Revenue Agency (CRA) with respect to the reimbursement of annual membership fees in the "Appraisal Institute of Canada" or, the "Ordre professionnel des évaluateurs agréés du Québec", as well as the "American Society of Appraisers".

Application

Subject to the eligibility requirements and conditions referred to below, the Employer shall reimburse an employee's payment of a professional annual membership fee in an accounting organization in accordance with Article 22 of the collective agreement between the CRA (Canada Revenue Agency) and PIPSC (Professional Institute of the Public Service of Canada)-Audit, Financial and Scientific bargaining unit as well as reimburse an employee's payment in the following:

- the "Appraisal Institute of Canada,"
- the "Ordre professionnel des évaluateurs agréés du Québec," and
- the "American Society of Appraisers."

Eligibility

The reimbursement of annual membership fees are limited to employees classified as SI (Social Science Support), who are required by the Employer to provide real estate or machinery and equipment appraisal services including the ability to testify in courts of law as experts in appraisals.

Conditions

Subject to the conditions outlined below, the reimbursement of annual membership fees relates to the payment of an annual fee that is a mandatory requirement by one of the governing organizations identified in this memorandum of understanding to maintain a membership in good standing and a professional designation in one of the following:

Accredited Appraiser Canadian Institute (A.A.C.I.),
Canadian Residential Appraiser (C.R.A.) or,
Évaluateur agréé du Québec (E.A.).

In addition, the above-noted conditions apply to a professional designation as an Accredited Senior Appraiser (ASA) as a member of the American Society of Appraisers.

The reimbursement of annual membership fees relates to fees assessed for "regular" members of one of either the "Appraisal Institute of Canada" or the "Ordre professionnel des évaluateurs agréés du Québec", as well as the "American Society of Appraisers", and excludes payment of annual fees assessed for other types of membership categories including, but not limited to: student members, candidates or retired members, or, members of foreign associations. This reimbursement will include the payment of "Office des professions du Québec" (OPQ) annual fee.

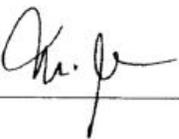
It is understood that portions of fees or charges of an administrative nature, such as the following, are not subject to reimbursement in accordance with this memorandum of understanding: service charges for the payment of fees on an installment or post-dated basis, late payment charges or penalties, initiation fees, reinstatement fees to maintain a membership in good standing, or payments of arrears for re-admission to a professional organization.

As a condition for reimbursement of professional membership fees made pursuant to this memorandum of understanding, employees shall be required to provide receipts to validate payments made.

This letter of understanding will be effective on the date of signing.

Signed at Ottawa, this 23rd day of the month of August, 2019.

The Canada Revenue Agency



The Professional Institute of
the Public Service of Canada



Appendix "E"

Memorandum of Understanding in Respect of The Continued Application of Certain Provisions for Positions Converted to MG (Management Group)

Preamble

The purpose of this memorandum of understanding is to confirm an agreement reached by the Employer and the Institute concerning the continued application of the alternate carry-over provision for vacation leave in accordance with paragraph 15.07(d) for employees classified as AU

(Auditing) who are converted to the MG (Management Group) Group, as well as reimbursement of recognized professional annual membership fees for AFS (Audit, Financial and Scientific) bargaining unit members converted to the MG (Management Group) Group.

Application

1. Professional annual membership fees

Subject to the conditions and criteria established in accordance with: Article 22, Professional accounting annual membership fee; Appendix "C", Memorandum of understanding in respect of the reimbursement of chartered business valuers or law society professional membership fees; and, Appendix "D", Memorandum of understanding in respect of the reimbursement of appraisers' professional membership fees; the parties further agree to maintain the reimbursement of recognized and agreed to professional annual membership fees for employees of the AFS (Audit, Financial and Scientific) bargaining unit who were eligible for such reimbursement based on their former group and level prior to conversion to MG (Management Group).

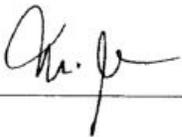
2. Subsequent appointments to the MG (Management Group) Group

The parties further recognize that employees who are subsequently appointed to the MG (Management Group) Group following conversion, will continue to be subject to the specific benefits provided in the MOU (Memorandum Of Understanding) based on the same conditions and principles as specified above for employees who were converted to the MG (Management Group) Group.

The reimbursement of professional annual membership fees will cease should the MG (Management Group) employee, to whom they are provided, be appointed to another position for which such benefits do not apply.

Signed at Ottawa, this 23rd day of the month of August, 2019.

The Canada Revenue Agency



The Professional Institute of
the Public Service of Canada



** Appendix "F"

Memorandum of Understanding with Respect to a Personnel Psychologist (PS) Terminable Allowance

1. In an effort to provide incentives for the recruitment and retention of psychologists, the Employer will provide an allowance to personnel psychologists (PS) from the PS (personnel psychologist)-03 to the PS (personnel psychologist)-05 levels for the performance of PS (personnel psychologist) duties for the life of this Agreement.
2. The parties agree that PS (personnel psychologist) employees who perform the duties of positions identified above shall be eligible to receive a "terminable allowance" in the following amounts and subject to the following conditions:
 - a. Commencing on a date established in accordance with 2. (b) (i (roman numeral one)) of Appendix H - Memorandum of Understanding with Respect to Implementation of the Collective Agreement, PS (personnel psychologist) employees who perform the duties of the positions identified above shall be eligible to receive an allowance to be paid biweekly;
 - b. The employee shall be paid the daily amount shown below for each calendar day for which the employee is paid pursuant to Appendix "A" of the PIPSC (Professional Institute of the Public Service of Canada)-AFS (Audit, Financial and Scientific) Group collective agreement. This daily amount is equivalent to the annual amount set out below for each position and level divided by two hundred and sixty decimal eight eight (260.88);

Terminable allowance

Level	Annual Amount	Daily Amount
PS (personnel psychologist)-03: up to one (1) year of service	\$2,200	\$8.43
PS (personnel psychologist)-03: after one (1) year of service	\$8,200	\$31.44
PS (personnel psychologist)-04	\$8,200	\$31.44
PS (personnel psychologist)-05	\$8,200	\$31.44

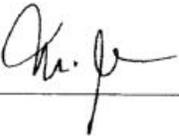
- c. The terminable allowance specified above does not form part of an employee's salary.
- d. The terminable allowance shall not be paid to or in respect of a person who ceased to be a member of the bargaining unit prior to the date of signing of this MOU (Memorandum

of Understanding).

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

Signed at Ottawa, this 23rd day of the month of August, 2019.

The Canada Revenue Agency



The Professional Institute of
the Public Service of Canada



**** Appendix "G" – Work Force Adjustment Appendix to Institute – Audit, Financial, and Scientific Collective Agreement**

General

Any reference to sending notice to the Institute shall include the President of the AFS (Audit, Financial and Scientific) group and the President of PIPSC (Professional Institute of the Public Service of Canada).

Application

This Appendix to the Audit, Financial, and Scientific collective agreement applies to all indeterminate members of the bargaining unit represented by the Professional Institute of the Public Service of Canada (Institute) for whom the Canada Revenue Agency (CRA) is the Employer.

Unless explicitly specified, the provisions contained in Parts I to VI do not apply to alternative delivery initiatives.

Collective agreement

With the exception of those provisions for which the CRA Staffing Program is responsible, this Appendix is part of this Agreement. Notwithstanding the Job Security article of the collective agreement, in the event of conflict between the present Workforce Adjustment (WFA) Appendix and that article, the present WFA Appendix will take precedence.

**** Objectives**

It is the policy of the CRA to maximize employment opportunities for indeterminate employees affected by WFA 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 WFA situation and for whom the Commissioner knows or can predict employment availability will receive a guarantee of a reasonable job offer within the CRA. Those employees for whom the Commissioner cannot provide the guarantee will have access to transitional employment arrangements (as per Part VI and VII).

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

**** Definitions**

Accelerated lay-off

(mise en disponibilité accélérée) – 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

(Personne salariée touchée) – An indeterminate employee who has been informed in writing that their services may no longer be required because of a WFA situation.

Alternation

(échange de postes) – When an person or a surplus employee having chosen option 6.4.1(a) who wishes to remain in the CRA exchanges positions with a non-affected employee (the alternate) willing to leave the CRA with a Transition Support Measure or with an education allowance.

Alternative delivery initiative

(diversification des modes de prestation des services) – 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'étude) – One of the options provided to an indeterminate employee affected by WFA for whom the Commissioner cannot guarantee a reasonable job offer. The education allowance is a cash payment, equivalent to the Transitional Support Measure (see Annex B), plus a reimbursement of tuition from a recognized learning institution, books and relevant equipment costs, up to a maximum of 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 WFA. 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) – A person who has been laid-off pursuant to section 51(1)(g) of the Canada Revenue Agency Act and who still retains a preferred status for reappointment within the CRA as per the CRA Staffing Program.

Lay-off notice

(avis de mise en disponibilité) – 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 recourse to a position in the CRA for which, in the opinion of the CRA, the employee is qualified. This preferred status is accorded for fifteen (15) months following the lay-off date, or following the termination date, pursuant to subsection 51(1)(g) of the Canada Revenue Agency Act.

Opting employee

(personne salariée optante) – An indeterminate employee whose services will no longer be required because of a WFA 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) – The same meaning as "rate of pay" in this Agreement.

Preferred status administration system

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

Preferred status for reinstatement

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

Reasonable job offer

(offre d'emploi raisonnable) – An offer of indeterminate employment within the CRA, without staffing recourse, to another position within the CRA, normally at an equivalent level but could include lower levels. Surplus employees must be both trainable and mobile. Where practicable, a reasonable job offer shall be within the employee's headquarters as defined in the CRA Directive on Travel. 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 and V employer, providing that:

- a. the appointment is at a rate of pay and an attainable salary maximum not less than the employee's current salary and attainable maximum that would be in effect on the date of offer;
- b. it is a seamless transfer of all employee benefits including recognition of years of service for the definition of continuous employment and accrual of benefits, including the transfer of sick leave credits, severance pay and accumulated vacation leave

Relocation

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

Relocation of a work unit

(réinstallation d'une unité de travail) – 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

(personne salariée excédentaire) – An indeterminate employee who has been formally declared surplus, in writing, by the Commissioner.

Surplus preferred status

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

Surplus status

(statut de personne salariée excédentaire) – An indeterminate employee is in surplus status from the date the employee is declared surplus until the date of lay-off, until the employee is indeterminately appointed to another position, until their surplus status is rescinded, or until the person resigns.

Transition Support Measure

(mesure de soutien à la transition) – 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.

A surplus preferred status period in which to secure a reasonable job offer

(période de statut privilégié d'employé/employée excédentaire pour trouver une offre d'emploi raisonnable) – 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.

WFA

(réaménagement des effectifs) – 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 WFA appendix will be monitored by the CRA.

References

The primary references for the subject of WFA are as follows:

Canada Revenue Agency Act

CRA Directive on Relocation

CRA Staffing Program

CRA Directive on Travel

Financial Administration Act

CRA Directive on Terms and Conditions of Employment

Federal Public Sector Labour Relations Act, sections 79.1 and 81

Public Service Superannuation Act, section 40.1

Enquiries

Enquiries about this Appendix should be referred to the Institute, or the responsible officers in the CRA Corporate WFA Section.

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

Part I (Roman numeral one) – Roles and Responsibilities

1.1 CRA (Canada Revenue Agency)

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 (Canada Revenue Agency) to ensure that they are treated equitably and, whenever possible, given every reasonable opportunity to continue their careers as CRA (Canada Revenue Agency) employees.

1.1.2 The CRA (Canada Revenue Agency) shall carry out effective human resource planning to minimize the impact of WFA situations on indeterminate employees, and on the CRA (Canada Revenue Agency).

1.1.3 The CRA (Canada Revenue Agency) shall:

- a. establish WFA committees, where appropriate, to advise and consult on the WFA situations; and
- b. notify the Institute of the responsible officers who will administer this Appendix.

1.1.4 The CRA (Canada Revenue Agency) shall establish systems to facilitate appointment or retraining of the CRA (Canada Revenue Agency)'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 (Canada Revenue Agency).

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 (Roman numeral six) 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 (Canada Revenue Agency) shall advise and consult with the Institute 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 bargaining agent the name and work location of affected employees.

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

1.1.11 The CRA (Canada Revenue Agency) shall provide that employee with a copy of this Appendix simultaneously with the official notification to an employee to whom this Appendix applies that the employee has become subject to WFA.

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 (Canada Revenue Agency) is responsible to counsel and advise its affected employees on their opportunities of finding continuing employment in the CRA (Canada Revenue Agency).

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 (Canada Revenue Agency) shall avoid appointment to a lower level except where all other avenues have been exhausted.

1.1.15 The CRA (Canada Revenue Agency) 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 (Canada Revenue Agency) shall relocate surplus employees and laid-off individuals, if necessary.

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

1.1.18 The cost of travelling to interviews for possible appointments and of relocation to the new location shall be borne by the CRA (Canada Revenue Agency). Such cost shall be consistent with the CRA (Canada Revenue Agency) 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 purpose of the Directive on Travel, laid-off persons travelling to interviews for possible reappointment to the CRA (Canada Revenue Agency) are deemed to be "other persons travelling on government business."

1.1.21 For the preferred status period, the CRA (Canada Revenue Agency) 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 (Canada Revenue Agency) policies; all authorized costs of lay-off; and salary protection upon lower level appointment.

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

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

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

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

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

1.1.28 The CRA (Canada Revenue Agency) is to presume that each employee wishes to be appointed unless the employee indicates the contrary in writing.

1.1.29 The CRA (Canada Revenue Agency) shall inform and counsel affected and surplus employees as early and as completely as possible. In addition, the CRA shall assign a counselor to each opting and surplus employee and laid-off persons to work with them throughout the process. Such counseling is to include explanations and assistance concerning:

- a. the WFA situation and its effect on that individual;
- b. the WFA Appendix;
- c. the Preferred Status Administration System and how it works from the employee's perspective (referrals, interviews or "boards," feedback to the employee, how the employee can obtain job information and prepare for an interview, etc. (and so forth));
- d. preparation of a curriculum vitae or resume;
- e. (the employee's rights and obligations;
- f. the employee's current situation (e.g. (for example) 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, an education allowance;
- j. the Government of Canada Job Bank and the services available;
- k. the options for employees not in receipt of a guarantee of a reasonable job offer, the one hundred and twenty (120)-day consideration period that includes access to the alternation process;
- l. advising employees to seek out proposed alternations and submit requests for approval as soon as possible after being informed they will not be receiving a guarantee of a reasonable

- offer;
- m. preparation for interviews;
- n. repeat counselling as long as the individual is entitled to preferred status and has not been appointed;
- o. advising the employee that refusal of a reasonable job offer will jeopardize both chances for retraining and overall employment continuity;
- p. the assistance to be provided in finding alternative employment in the public service (Schedules I (Roman numeral one), IV (Roman numeral four) and V (Roman numeral five) of the FAA (Financial Administration Act)) to a surplus employee for whom the Commissioner cannot provide a guarantee of a reasonable job offer within the CRA (Canada Revenue Agency);
- q. advising employees of the right to be represented by the Institute in the application of this Appendix; and
- r. the Employee Assistance Program (EAP).

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

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

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

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

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

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

1.1.36 The CRA (Canada Revenue Agency) shall provide information to the Institute on the numbers and status of their members who are in the preferred status administration process.

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

1.2 Employees

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

1.2.2 Employees who are directly affected by 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 (Roman numeral six) of this Appendix are responsible for:

- a. actively seeking alternative employment in co-operation with the CRA (Canada Revenue Agency), unless they have advised the CRA (Canada Revenue Agency), in writing, that they are not available for appointment;
- b. seeking information about their entitlements and obligations;
- c. providing timely information to the CRA (Canada Revenue Agency) to assist them in their appointment activities (including curriculum vitae or resumes);
- d. ensuring that they can be easily contacted by the CRA (Canada Revenue Agency) and attending appointments related to placement opportunities;
- e. seriously considering job opportunities presented to them, including retraining and relocation possibilities, specified period appointments and lower-level appointments.

1.2.3 Opting employees are responsible for:

- a. considering the options of Part VI (Roman numeral six) 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; and
- c. submitting the alternation request to management before the close of the one hundred and twenty (120) day period, if arranging an alternation with an unaffected employee.

Part II (Roman numeral two) – Official Notification

2.1 CRA (Canada Revenue Agency)

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

Part III (Roman numeral three) – Relocation of a Work Unit

3.1 General

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

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

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

3.1.4 Although the CRA (Canada Revenue Agency) will endeavour to respect employee location preferences, nothing precludes the CRA (Canada Revenue Agency) 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 (Roman numeral six) of this Appendix.

Part IV (Roman numeral four) – Retraining

4.1 General

4.1.1 to facilitate the appointment of surplus employees and laid-off persons the CRA (Canada Revenue Agency) shall make every reasonable effort to retrain such persons for:

- a. existing vacancies, or
- b. anticipated vacancies identified by management.

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

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

4.2 Surplus employees

4.2.1 A surplus employee is eligible for retraining providing:

- a. retraining is needed to facilitate the appointment of the individual to a specific vacant position or will enable the individual to qualify for anticipated vacancies in occupations or locations

where there is a shortage of qualified candidates; and

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

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

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

4.2.4 While on retraining, a surplus employee is entitled to be paid in accordance with their current appointment, unless the ~~CRA (Canada Revenue Agency)~~ 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 (Canada Revenue Agency)~~ has been unsuccessful in making the employee a reasonable job offer.

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

4.3 Laid-off persons

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

- a. retraining is needed to facilitate the appointment of the individual to a specific vacant position;
- b. the individual meets the minimum staffing requirements set out in the ~~CRA (Canada Revenue Agency)~~'s Staffing Program for appointment to the group concerned;
- c. there are no other available persons with a preferred status who qualify for the position; and
- d. the ~~CRA (Canada Revenue Agency)~~ is unable to justify, in writing, its decision not to retrain the individual.

4.3.2 When an individual is offered an appointment conditional on successful completion of retraining, a retraining plan shall be included in the letter of offer. If the individual accepts the conditional offer, the employee will be appointed on an indeterminate basis to the full level of the position after having successfully completed training and being assessed as qualified for the

position. When an individual accepts an appointment to a position with a lower maximum rate of pay than the position from which the employee was laid-off, the employee will be salary protected in accordance with part V (Roman numeral five).

Part V (Roman numeral five) – 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 (Canada Revenue Agency)'s Directive on Terms and Conditions of Employment..

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

Part VI (Roman numeral six) – Options for Employees

6.1 General

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

6.1.2 Employees who are not in receipt of a guarantee of a reasonable job offer from the Commissioner have one hundred and twenty (120) days to consider the three (3) options of section 6.4 below before a decision is required of them. 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 window before a decision is required of them in 6.1.3.

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

6.1.4 If the employee fails to select an option at the end of the one hundred and twenty (120) day window, the employee will be deemed to have selected option 6.4.1(a), 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 (Transition Support Measure), the pay in lieu of unfulfilled surplus period or the education allowance.

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

6.2 Voluntary Departure program

**

The Voluntary Departure Program supports employees in leaving the CRA (Canada Revenue Agency) 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 (guarantee of a reasonable job offer)) to affected employees in the work unit.

**

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

- a. be the subject of meaningful consultations with the WFA (Work Force Adjustment) committees;
- b. not be used to exceed reduction targets. Where reasonably possible, the CRA (Canada Revenue Agency) 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 (Canada Revenue Agency) engages in its retention process;
- e. provide for a minimum of 30 calendar days for employees to decide whether they wish to participate;
- f. allow employees to select options 6.4.1(b), (c)(i. (Roman numeral one)) or (c)(ii. (Roman numeral two));
- g. provide that when the number of volunteers is larger than the required number of positions to be eliminated volunteers will be selected based on seniority (total years of service in the public service, whether continuous or discontinuous).

6.3 Alternation

6.3.1 An alternation occurs when an opting employee or a surplus employee having chosen option 6.4.1(a) who wishes to remain in the CRA (Canada Revenue Agency) exchanges positions with a non-affected employee (the alternate) willing to leave the CRA (Canada Revenue Agency) under the terms of Part VI (Roman numeral six) 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 (Canada Revenue Agency).
- 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 (Roman numeral one)) 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 (Canada Revenue Agency) may express an interest in alternating with an opting employee or a surplus employee who is surplus as a result of having chosen Option 6.4.1 (a). Management will decide, however, whether a proposed alternation will result in retaining the skills required to meet the ongoing needs of the position and the CRA (Canada Revenue Agency).

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

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

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

6.3.7 An alternation must occur on a given date, i.e. (that is) 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 and eligible to a twelve (12) month surplus preferred status period.
 - Employees with ten (10) to twenty (20) years of service are eligible to a fourteen (14) months surplus preferred status period.
 - Employees with more than twenty (20) years of service are eligible to a sixteen (16) month surplus preferred status period.

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.

- i. 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).
- ii. When a surplus employee who has chosen, or who is deemed to have chosen, option 6.4.1 (a) offers to resign before the end of the surplus preferred status period, the Commissioner may authorize a lump-sum payment equal to the surplus employee's regular pay for the balance of the surplus period, up to a maximum of six (6) months. The amount of the lump-sum payment for the pay in lieu cannot exceed the maximum of that which the employee would have received had they chosen option 6.4.1(b), the Transition Support Measure.
- iii. The CRA will make every reasonable effort to market a surplus employee in the CRA within the employee's surplus period within their preferred area of mobility.

or

- b. Transition Support Measure (TSM) is a cash payment, based on the employee's years of service (see Annex B) made to an opting employee. The ~~TSM (Transition Support Measure)~~ 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

or

- c. Education allowance is a ~~TSM (Transition Support Measure)~~(see option 6.4.1(b) above) plus an amount of not more than seventeen thousand dollars (\$17,000) for reimbursement of

received 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 (Transition Support Measure)~~ 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 (Transition Support Measure)~~ 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 (Transition Support Measure)~~, pay in lieu of unfulfilled surplus period and the education allowance cannot be combined with any other payment under the WFA 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 (Roman numeral one)~~), 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 (Roman numeral two)~~) who have not provided the ~~CRA (Canada Revenue Agency)~~ 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 (Canada Revenue Agency)~~, and be considered to be laid-off for purposes of severance pay.

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

6.4.7 A person who has received pay in lieu of unfulfilled surplus period, a ~~TSM (Transition Support Measure)~~ or an education allowance and is appointed to the ~~CRA (Canada Revenue Agency)~~ shall reimburse the Receiver General for Canada by an amount corresponding to the period from the effective date of such re-appointment or hiring, to the end of the original period for which the ~~TSM (Transition Support Measure)~~ 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 the employee cannot get a refund.

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

6.4.10 If a surplus employee who has chosen, or is deemed to have chosen, option 6.4.1 (a) refuses a reasonable job offer at any time during the 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 (Canada Revenue Agency).

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

6.5.4 The provisions of 6.5.5 shall apply in total facility closures where the CRA (Canada Revenue Agency) 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 (Canada Revenue Agency)) 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 (Canada Revenue Agency) to take effect on that closure date, a sum equivalent to six (6) months' pay payable upon the day on which the CRA (Canada Revenue Agency) 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 (Canada Revenue Agency) work units:

- a. are being relocated, and
- b. when the Commissioner of the CRA (Canada Revenue Agency) 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 (Canada Revenue Agency) to take effect on the relocation date, a sum equivalent to six (6) months' pay payable upon the day on which the CRA (Canada Revenue Agency) 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 (Canada Revenue Agency) work units are affected by alternative delivery initiatives;
- b. when the Commissioner of the CRA (Canada Revenue Agency) 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 (Canada Revenue Agency) 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 (Roman numeral seven) – 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 (Canada Revenue Agency).

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 (Canada Revenue Agency) to any body that is outside the CRA (Canada Revenue Agency).

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

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

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

In cases of ASD (Alternative Service Delivery) initiatives, the parties will establish a joint WFA (Work Force Adjustment)/ASD (Alternative Service Delivery) committee to conduct meaningful consultation on the human resources issues related to the ASD (Alternative Service Delivery) 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 (Work Force Adjustment)/ASD (Alternative Service Delivery) committee shall make every reasonable effort to come to an agreement on the criteria related to human resources issues (e.g. (for example) 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 (Request For Proposal)) 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 (Work Force Adjustment)/ASD (Alternative Service Delivery) committee shall make every reasonable effort to agree on common recommendations related to human resources issues (e.g. (for example) 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 (Alternative Service Delivery) initiatives where an employer/employee relationship already exists the parties will hold meaningful consultations to clarify the terms and conditions that will apply upon transfer.

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

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

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

a. Type 1 (Full Continuity)

Type 1 arrangements meet all of the following criteria:

- i. legislated successor rights apply. Specific conditions for successor rights applications will be determined by the labour legislation governing the new employer;
- ii. recognition of continuous employment in the public service, as defined in the Directive on Terms and Conditions of Employment, for purposes of determining the employee's entitlements under the collective agreement continued due to the application of successor rights;
- iii. pension arrangements according to the Statement of Pension Principles set out in Annex A, or, in cases where the test of reasonableness set out in that statement is not met, payment of a lump-sum to employees pursuant to section 7.7.3;
- iv. transitional employment guarantee: a two (2) year minimum employment guarantee with the new employer;

- v. coverage in each of the following core benefits: health benefits, Long-Term Disability (LTD (Long-Term Disability)) 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 (Long-Term Disability) waiting period.

b. Type 2 (Substantial Continuity)

Type 2 arrangements meet all of the following criteria:

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

c. Type 3 (Lesser Continuity)

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

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

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

7.3 Responsibilities

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

7.3.2 Employees directly affected by alternative delivery initiatives are responsible for seriously considering job offers made by new employers and advising the CRA (Canada Revenue Agency) 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 (Canada Revenue Agency) 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 (Canada Revenue Agency) may specify a period shorter than sixty (60) days, but not less than thirty (30) days.

7.5 Job offers from new employers

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

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

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

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 (Canada Revenue Agency) for operational reasons provided that this does not create a break in continuous service between the CRA (Canada Revenue Agency) and the new employer.

7.6 Application of other provisions of the appendix

7.6.1 For greater certainty, the provisions of Part II (Roman numeral two), 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 (Canada Revenue Agency) work or function is transferred to the new employer. The CRA (Canada Revenue Agency) will also pay these employees an eighteen (18) month salary top-up allowance equivalent to the difference between the remuneration applicable to their CRA (Canada Revenue Agency) 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 (Canada Revenue Agency) work or function is transferred to the new employer.

7.7.2 In the case of individuals who accept an offer of employment from the new employer in the case of a Type 2 arrangement whose new hourly or annual salary falls below eighty per cent (80%) of their former CRA (Canada Revenue Agency) hourly or annual remuneration, the CRA (Canada Revenue Agency) 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 (Canada Revenue Agency) 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 (Canada Revenue Agency) work or function is transferred to the new employer.

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

(Canada Revenue Agency) 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 (Canada Revenue Agency) 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 (Canada Revenue Agency) or hired by the new employer at any point covered by the lump-sum payment, shall reimburse the Receiver General for Canada by an amount corresponding to the period from the effective date of the reappointment or hiring to the end of the original period covered by the lump-sum payment.

7.9 Vacation leave credits and severance pay

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

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

7.9.3 Where:

- a. the conditions set out in 7.9.2 are not met,
- b. the severance provisions of the collective agreement are extracted from the collective agreement prior to the date of transfer to another non-federal public sector employer,

- c. the employment of an employee is terminated pursuant to the terms of section 7.5.1, or
- d. the employment of an employee who accepts a job offer from the new employer in a Type 3 transitional employment arrangement is terminated on the transfer of the function to the new employer.

The employee shall be deemed, for purposes of severance pay, to be involuntarily laid off on the day on which employment in the CRA (Canada Revenue Agency) 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 per cent (6.5%) of pensionable payroll, which in the case of defined-benefit pension plans will be as determined by the Assessment Methodology developed by Towers Perrin for the Treasury Board, dated October 7, 1997. This Assessment Methodology will apply for the duration of this Agreement. Where there is no reasonable pension arrangement in place on the transfer date or no written undertaking by the new employer to put such reasonable pension arrangement in place effective on the transfer date, subject to the approval of Parliament and a written undertaking by the new employer to pay the employer costs, Public Service Superannuation Act (PSSA (Public Service Superannuation Act)) coverage could be provided during a transitional period of up to a year.
2. Benefits in respect of service accrued to the point of transfer are to be fully protected.
3. Her 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 (Public Service Superannuation Act).

Annex B – Transition Support Measure

Years of Service (see note below)	Transition Support Measure (TSM) (Payment in weeks' pay)
0	10
1	22
2	24
3	26
4	28

Years of Service (see note below)	Transition Support Measure (TSM) (Payment in weeks' pay)
5	30
6	32
7	34
8	36
9	38
10	40
11	42
12	44
13	46
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

Years of Service (see note below)	Transition Support Measure (TSM) (Payment in weeks' pay)
30	49
31	46
32	43
33	40
34	37
35	34
36	31
37	28
38	25
39	22
40	19
41	16
42	13
43	10
44	07
45	04

For indeterminate seasonal and part-time employees, the TSM (Transition Support Measure) 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 (Transition Support Measure).

i Note: Years of service are the total number of years of service, both continuous and discontinuous, in the CRA (Canada Revenue Agency) and in any department, Agency or other portions of the public service specified in Schedule I (Roman numeral one), IV (Roman numeral four) or V (Roman numeral five) of the Financial Administration Act (FAA).

**** Appendix "H"**

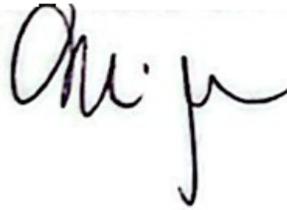
Memorandum of Understanding with Respect to Implementation of The Collective Agreement

1. The effective dates for economic increases will be specified in the collective agreement. Other provisions of the collective agreement will be effective as follows:
 - a. All components of the agreement unrelated to pay administration will come into force on signature of this agreement unless otherwise expressly stipulated.
 - b. Changes to existing and new compensation elements such as premiums, allowances, insurance premiums and coverage and changes to overtime rates will become effective within one hundred and eighty (180) days after signature of agreement, on the date at which prospective elements of compensation increases will be implemented under 2.a).
 - c. Payment of premiums, allowances, insurance premiums and coverage and overtime rates in the collective agreement will continue to be paid as per the previous provisions until changes come into force as stipulated in 1.b).
2. The collective agreement will be implemented over the following time frames:
 - a. The prospective elements of compensation increases (such as prospective salary rate changes and other compensation elements such as premiums, allowances, changes to overtime rates) will be implemented within one hundred and eighty (180) days after signature of this agreement where there is no need for manual intervention.
 - b. Retroactive amounts payable to employees will be implemented within one hundred and eighty (180) days after signature of this agreement where there is no need for manual intervention.
 - c. Prospective compensation increases and retroactive amounts that require manual processing will be implemented within four hundred and sixty (460) days after signature of this agreement.
3. Employee recourse
 - a. Employees in the bargaining unit for whom this collective agreement is not fully implemented within one hundred and eighty (180) days after signature of this collective agreement will be entitled to a lump sum of two hundred dollars (\$200) non-pensionable amount when the outstanding amount owed after one hundred and eighty-one (181) days is greater than five hundred dollars (\$500). This amount will be included in their final retroactive payment.
 - b. Employees will be provided a detailed breakdown of the retroactive payments received and may request that the compensation services of their department or the Public Service Pay Centre verify the calculation of their retroactive payments, where they believe these amounts are incorrect. The Employer will consult with the Alliance regarding the format of the detailed breakdown.

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

SIGNED AT OTTAWA, this 14th day of the month of December, 2023.

The Canada Revenue
Agency



The Professional Institute of
Public Service of Canada



**** Appendix "I"**

Memorandum of Understanding with Respect to Workplace Harassment

This memorandum is to give effect to the agreement reached between the Canada Revenue Agency and the Professional Institute of the Public Service of Canada (the Institute).

Both parties share the objective of creating healthy work environments that are free from harassment and violence. In the context of the passage of Bill C-65 An Act to amend the Canada Labour Code by the Government of Canada, as well as the Clerk of the Privy Council's initiative to take action to eliminate workplace harassment, the Canada Revenue Agency is developing a new Corporate Policy Instrument covering both harassment and violence situations.

During this process, the Canada Revenue Agency will consult with representatives of the Institute on the following:

- mechanisms to guide and support employees through the harassment resolution process;

- redress for the detrimental impacts on an employee resulting from an incident of harassment; and
- ensuring that employees can report harassment without fear of reprisal.

Upon request of the Institute, the Employer would agree to bilateral discussions with the Institute. Following such discussions, a report will be provided to the parties.

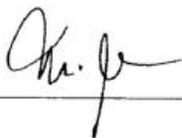
The implementation and application of this Corporate Policy Instrument do not fall within the purview of this ~~MOU (Memorandum of Understanding)~~ or the collective agreement.

This memorandum expires upon issuance of the new Corporate Policy Instrument or (expiry of the collective agreement), whichever comes first.

Signed at Ottawa, this 23rd day of the month of August, 2019.

The Canada Revenue Agency

The Professional Institute of
the Public Service of Canada



Appendix "J"

Severance Pay

Historical provisions for the elimination of severance pay for voluntary separations (resignation and retirement)

This Appendix is to reflect the language agreed to by the Employer and the Professional Institute of the Public Service of Canada for the elimination of severance pay for voluntary separations (resignation and retirement) on July 10, 2012. These historical provisions are being reproduced to reflect the agreed language in cases of deferred payment.

Article 19

Severance Pay

Effective on the date of signing this Collective Agreement, paragraphs 19.01(b) and (d) are no longer in effect in this Collective Agreement; as a result, the accrual of continuous employment for severance pay on resignation and retirement will cease.

19.01 Under the following circumstances and subject to clause 19.02, an employee shall receive severance benefits calculated on the basis of their weekly rate of pay:

a. Resignation

On resignation, subject to paragraph 19.01(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.

b. Retirement

On retirement, when an employee is entitled to an immediate annuity or to an immediate annual allowance 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.

19.05 Severance Termination

- a. Subject to 19.02 above, indeterminate employees on the date of signing this Collective Agreement, 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 19.02 above, determinate employees on the date of signing this Collective Agreement 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

19.06 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 the date of signing this Collective Agreement, or
- b. as a single payment at the time of the employee's termination of employment from the public service, based on the rate of pay of the employee's substantive position at the date of termination of employment from the public service, or
- c. as a combination of (a) and (b), pursuant to 19.07(c).

19.07 Selection of Option

- a. The Employer will advise the employee of their years of continuous employment no later than three (3) months following the official date of signing of the collective agreement.
- b. The employee shall advise the Employer of the term of payment option selected within six (6) months from the official date of signing of the collective agreement.
- c. The employee who opts for the option described in 19.06(c) must specify the number of complete weeks to be paid out pursuant to 19.06(a) and the remainder to be paid out pursuant to 19.06(b).
- d. An employee who does not make a selection under 19.07(b) will be deemed to have chosen option 19.06(b).

19.08 Appointment from a Different Bargaining Unit

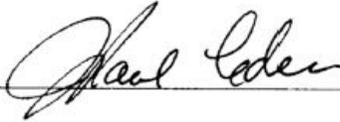
This clause applies in a situation where an employee is appointed into a position in the Audit, Financial and Scientific (~~AES (Audit, Financial and Scientific)~~) bargaining unit from a position outside the ~~AES (Audit, Financial and Scientific)~~ bargaining unit where, at the date of appointment, provisions similar to those in 19.01(b) and (d) are still in force, unless the appointment is only on a temporary basis.

- a. Subject to 19.02 above, on the date an indeterminate employee becomes subject to this Agreement, on or after the date of signing this Collective Agreement, they 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 their substantive position on the day preceding the appointment.
- b. Subject to 19.02 above, on the date a determinate employee becomes subject to this Agreement, on or after the date of signing of this Collective Agreement, they shall be entitled to severance payment payable under 19.06(b), 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 their substantive position on the day preceding the appointment.
- c. An employee entitled to a severance payment under sub-paragraph (a) or (b) shall have the same choice of options outlined in 19.06; however the selection of which option must be made within three (3) months of being appointed to the bargaining unit.

Signed at Ottawa, this 23rd day of the month of August, 2019.

The Canada Revenue Agency

The Professional Institute of
the Public Service of Canada



Appendix "K"

Memorandum of Understanding with Respect to Standards of Discipline

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

To address the Institute's concerns regarding employees placed on unpaid suspension pending the outcome of an investigation, the Employer is committed to engaging in meaningful ongoing consultation with the Institute when an investigation goes beyond sixty (60) business days from the start of a formal investigation. This consultation will include discussions with Internal Affairs and Fraud Control Division and the Human Resources Branch.

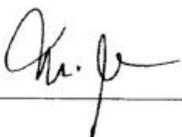
Discussions are to begin following the signing of the collective agreement.

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 23rd day of the month of August, 2019.

The Canada Revenue Agency

The Professional Institute of
the Public Service of Canada



** Appendix "L"

Reserved for future use.

**** Appendix "M"**

Memorandum of Understanding With Respect to Classification Matters

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

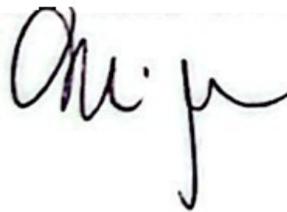
The Employer will examine possibilities related to modernizing current classification standards for classifying jobs currently represented by the PIPSC-AFS Group. Considerations for this examination will include compatibility with present and future business needs, effects on Agency structures and relativity,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

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

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

SIGNED AT OTTAWA, this 14th day of the month of December, 2023.

The Canada Revenue
Agency



The Professional Institute of
Public Service of Canada



**** Appendix "N"**

Memorandum of Understanding with Respect to Flexible Working Arrangements

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

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

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

To this effect, the parties agree to the following:

- **All PIPSC- AFS Group members (excluding field workers):**
 - To extend the existing Quebec Region initiative to a staggered national implementation;
 - To meet within thirty (30) days of the ratification of the tentative agreement to begin meaningful consultation on the next steps that would lead to a staggered national implementation of flexible hours of work arrangements to be completed within fifteen (15) months of implementation of the collective agreement;
- **Field Workers:**
 - A separate six (6) months pilot will be conducted in the Quebec region for field workers.
 - The pilot will be launched within thirty (30) days following the ratification of the tentative agreement.
 - Following the pilot, the Employer will complete an assessment taking into consideration but not limited to, consultation with the Institute, employee feedback, impacts on IT infrastructure capacity/scalability, productivity, service delivery and service quality. The assessment will be completed within two (2) months following the end date of the pilot.
 - The Employer will share the results of the assessment with the Institute within fifteen (15) days of its completion.
 - Should the Employer's assessment of the field worker pilot demonstrate that there were adverse impacts, the pilot will be reviewed to evaluate if adjustments can be made to eliminate the adverse impacts. The Employer will consult the Institute on its findings. If

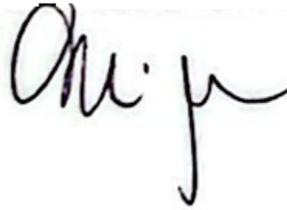
they cannot be eliminated, field workers will continue to be excluded from the flexible hours initiative.

- Should the pilot be considered to be successful, field workers will then have access to the Flex System as part of the overarching implementation plan.

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

SIGNED AT OTTAWA, this 14th day of the month of December, 2023.

The Canada Revenue
Agency



The Professional Institute of
Public Service of Canada



**** Appendix "O"**

Reserved for future use.

Date modified: 2025-05-23