

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

Group: Audit, Financial and Scientific (all employees)

Expiry date: December 21, 2022



of the Public Service of Canada

The Professional Institute L'Institut professionnel de la fonction publique du Canada



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Note

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

This document is available on the Canada Revenue Agency's InfoZone site.

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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 négotiation);
- (c) **"common-law partner"** means a person living in a conjugal relationship with an employee for a continuous period of at least one (1) year (conjoint 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 Terms and Conditions of Employment Policy 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 (employé);
- (k) **"Employer"** means Her 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);
- (1) **"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 father, mother (or alternatively stepfather, stepmother, or foster parent), brother, sister, step-brother, step-sister, spouse (including common-law partner spouse resident with the employee), child (including child of common-law partner or foster child), stepchild or ward of the employee, grandchild, father-in-law, mother-in-law, son-in-law, daughter-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 his 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 (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.

4.02 In this Agreement, words importing the masculine gender shall include the feminine gender.

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

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- (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 a lunch period, between the hours of 6:00 a.m. and 6:00 p.m. 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.

Days of rest

(c) 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

(d) Where operational requirements permit, the Employer will provide two (2) rest periods of fifteen (15) minutes each, per full working day.

Flexible hours

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

Compressed work week

(f)

- Notwithstanding the provisions of this Article, upon request of an employee and the concurrence of the Employer, an employee may complete his 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) day period such an employee shall be granted days of rest on such days that are not scheduled as a normal work day for him.
- (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 working a day work schedule.

Variable hours of work

- (f) The representative of each of the parties hereto 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.

8.05 Shift and weekend premiums

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(a) Shift premium

An employee on shift work shall receive a shift premium of two dollars and twenty-five cents (\$2.25) 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 twenty-five cents (\$2.25) per hour for work on a Saturday and/or Sunday for hours worked as stipulated in subparagraph 8.05(b)(ii) 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

9.01 When an employee is required by the Employer to work overtime, he 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) 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

- (d) when an employee works on a holiday, which is not his scheduled day of work, which is contiguous to a day of rest on which he also worked, he shall be compensated on the basis of double (2) time for each hour worked;
- (e) where an employee is required to work a continuous period of overtime during which he becomes 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;
- (f) no employee will be required to work more than twenty-four (24) contiguous hours without a break of at least twelve (12) 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, stand-by 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 he 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, Stand-by, 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.

9.06 Meal allowance

- (a) An employee who works three (3) or more hours of overtime immediately before or immediately following his 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 his place of work.
- (b) When an employee works overtime continuously extending four (4) hours or more beyond the period provided in (a) above, he 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 he may take a meal break either at or adjacent to his place of work.
- (c) Paragraphs 9.06(a) and (b) shall not apply to an employee who is in travel status which entitles the employee to claim expenses for lodging and/or meals.

9.07 Reporting pay

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

(a)

(i) compensation at the applicable overtime rate,

or

- (ii) compensation equivalent to four (4) hours' pay at his 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.
- (b) If an employee is given instructions during his workday to work non-contiguous overtime on that day and works such overtime, he shall be paid for the time actually worked, or a minimum of two (2) hours' pay at straight-time, whichever is the greater.

Exclusion provision

Clause 9.08 applies to employees classified as CS 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

10.01 When an employee, after having completed his normal hours of work, has left his place of work and, prior to reporting for his next regular scheduled work period, is called back to work for a period of non-contiguous overtime, he shall be entitled to the greater of:

Subparagraph 10.01(a)(i) does not apply to employees classified as CS. See alternate provisions.

(a)

(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) applies to employees classified as CS 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 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, he 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 he has been designated as being on standby duty.

11.02 An employee designated by letter or by list for standby duty shall be readily available during his period of stand-by at a known telephone number and be able to return for duty as quickly as possible and within a reasonable timeframe, if called. 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 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, he 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) the day fixed by proclamation of the Governor in Council as a general day of Thanksgiving,
- (h) Remembrance Day,
- (i) Christmas Day,
- (j) Boxing Day,
- (k) 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

(1) 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 his full working day immediately preceding and his 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 his 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.

12.08 When an employee is required to report for work and reports on a designated paid holiday, he shall be paid the greater of:

(a) compensation at the applicable overtime rate,

or

(b) compensation equivalent to four (4) hours' pay at his straight-time rate of pay.

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, his earned daily leave credits shall be converted into hours. When an employee ceases to be subject to this Agreement, his 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

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(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 his certificate of appointment on the date of the termination of his 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 to which the Employer is a party or under other rules or regulations of the Employer.

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 he receives 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 only:

- (i) nine decimal three seven five (9.375) hours until the month in which the anniversary of the employee's first (1st) 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 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 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.

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 his 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 he 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 his 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 his certificate of appointment of his 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 his substantive position on March 31, of the current vacation year.

Paragraph 15.07(d) applies to employees classified as AU and MG-AFS (AU) (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 his certificate of appointment of his 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, he shall be reimbursed for reasonable expenses, as normally defined by the Employer, that he incurs:

(a) in proceeding to his place of duty,

and

(b) in returning to the place from which he was recalled if he immediately resumes vacation upon completing the assignment for which he 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 he is entitled under clause 15.08 above to be reimbursed for reasonable expenses incurred by him.

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 his credit by the daily rate of pay as calculated from the classification prescribed in his certificate of appointment 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 (1st) 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 he abandoned his position is entitled to receive the payment referred to in clause 15.12 above, if he requests it within six (6) months following the date upon which his 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 his classification on the date of termination.

15.15 Appointment to a Schedule I or IV Employer

Notwithstanding clause 15.11, an employee who resigns to accept an appointment with an organization listed in Schedule I or IV 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.

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 (2nd) anniversary of service as defined in clause 15.03.

Transitional provisions

(b) 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 receives pay for at least seventy-five (75) hours.

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.

17.02 Bereavement leave with pay

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

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- (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 of 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 one (1) day's bereavement leave with pay for the purpose related to the death of his brother-in-law or sister-in-law.

**

(f) 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.

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(g) 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) and (e).

17.03 Maternity leave without pay

- (a) An employee who becomes pregnant shall, upon request, be granted 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 maternity leave without pay and her newborn child is hospitalized,

or

- (ii) where the employee has proceeded on maternity leave without pay and then returns to work for all or part of the period during which her newborn child is hospitalized, the period of 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 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 maternity leave without pay may elect to:
 - (i) use earned vacation and compensatory leave credits up to and beyond the date that her pregnancy terminates;

- (ii) use her sick leave credits up to and beyond the date that her 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 her plans for taking leave with and without pay to cover her 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 Maternity allowance

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- (a) An employee who has been granted maternity leave without pay shall be paid a maternity allowance in accordance with the terms of the Supplemental Unemployment Benefit (SUB) Plan described in paragraphs (c) to (j), provided that they:
 - (i) have completed six (6) months of continuous employment before the commencement of their maternity leave without pay,
 - (ii) provide the Employer with proof that they have applied for and are in receipt of 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, Schedule IV or Schedule V of the Financial Administration Act, on the expiry date of their 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 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:

> (allowance received) × (remaining period to be worked following her return to work) [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)(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)(B), without activating the recovery provisions described in section (a)(iii)(C).
- (c) Maternity allowance payments made in accordance with the SUB Plan will consist of the following:
 - 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 her weekly rate of pay for each week of 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 she is eligible to receive and ninety-three per cent (93%) of her 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 she 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 maternity benefit under EI and thereafter remains on maternity leave without pay, she is eligible to receive a further maternity allowance for a period of one (1) week at ninety-three percent (93%) of her 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) 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), maternity benefits.
- (e) The 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 she may be required to repay pursuant to the Employment Insurance Act, or the Quebec Parental Insurance Plan (QPIP).
- (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 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 maternity leave, 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.
- (g) The weekly rate of pay referred to in paragraph (f) shall be the rate to which the employee is entitled for her substantive level to which she is appointed.
- (h) Notwithstanding paragraph (g), and subject to subparagraph (f)(ii), if on the day immediately preceding the commencement of 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 she was being paid on that day.
- (i) Where an employee becomes eligible for a pay increment or pay revision while in receipt of the maternity allowance, the allowance shall be adjusted accordingly.
- (j) Maternity allowance payments made under the SUB Plan will neither reduce nor increase an employee's deferred remuneration or severance pay.

17.05 Special maternity allowance for totally disabled employees

- (a) An employee who:
 - (i) fails to satisfy the eligibility requirement specified in subparagraph 17.04(a)(ii) solely because a concurrent entitlement to benefits under the Disability Insurance (DI) Plan, the Long-Term Disability (LTD) Insurance portion of the Public Service Management Insurance Plan (PSMIP) or the Government Employees Compensation Act prevents her 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),

shall be paid, in respect of each week of maternity allowance not received for the reason described in subparagraph (i), the difference between ninety-three per cent (93%) of her weekly rate of pay and the gross amount of her weekly disability benefit under the DI Plan, the LTD 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 she would have been eligible for maternity benefits pursuant to section 22 of the Employment Insurance Act or QPIP had she not been disqualified from EI or QPIP maternity benefits for the reasons described in subparagraph (a)(i).

17.06 Parental leave without pay

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(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.

17.07 Parental allowance

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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), parental allowance is payable only under Option 1: standard parental benefits.

Parental Allowance Administration

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- (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) Plan described in paragraphs (c) to (i) 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) 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, Schedule IV or Schedule V 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)(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)(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:

(allowance received) × (remaining period to be worked following his or her return to work) [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)(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)(B), without activating the recovery provisions described in section (a)(iii)(C).

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Option 1 - Standard parental allowance

- (c) Parental Allowance payments made in accordance with the SUB Plan will consist of the following:
 - (i) where an employee on parental leave without pay as described in 17.06(a)(i) and (b)(i), 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 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) for each week, 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;
- (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) for each week, 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) and 17.07(c)(v) for the same child.
- **
- (d) At the employee's request, the payment referred to in subparagraph 17.07(c)(i) 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) 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 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 maternity or 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.

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(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.

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- (h) Notwithstanding paragraph (g), and subject to subparagraph (f)(ii), 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 Plan will neither reduce nor increase an employee's deferred remuneration or severance pay.

**

(k) The maximum combined, shared, maternity and standard parental allowances payable shall not exceed fifty-seven (57) weeks for each combined maternity and parental leave without pay.

Option 2 - Extended Parental Allowance:

- (1) Parental Allowance payments made in accordance with the SUB Plan will consist of the following:
 - i. where an employee on parental leave without pay as described in 17.06(a)(ii) and (b)(ii), 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;
 - 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 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) for each week, 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) for each week, 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;
- m. At the employee's request, the payment referred to in subparagraph 17.07(l)(i) 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 (1) 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 (1) 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), 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 Plan will neither reduce nor increase an employee's deferred remuneration or severance pay.
- t. The maximum combined, shared, maternity and extended parental allowances payable shall not exceed eighty-six (86) weeks for each combined maternity and parental leave without pay.

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) solely because a concurrent entitlement to benefits under the Disability Insurance (DI) Plan, the Long-Term Disability (LTD) Insurance portion of the Public Service Management Insurance Plan (PSMIP) 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), shall be paid, in respect of each week of benefits under the parental allowance 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 his 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).

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 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 her job functions or reassign her to another job if, by reason of the pregnancy or nursing, continuing any of her current functions may pose a risk to her 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 her current job while the Employer examines her request, but, if the risk posed by continuing any of her job functions so requires, she is entitled to be immediately assigned alternative duties until such time as the Employer:
 - (i) modifies her job functions or reassigns her,

or

(ii) informs her in writing that it is not reasonably practicable to modify her job functions or reassign her.

- (d) Where reasonably practicable, the Employer shall modify the employee's job functions or reassign her.
- (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.

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 maternity or parental leave without the consent of the Employer.

17.12 Leave without pay for relocation of spouse

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.

17.13 Leave with pay for family-related responsibilities

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(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 his 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 himself, or for appointments with appropriate authorities in schools or adoption agencies. An employee requesting leave under this provision must notify his 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) seven decimal five (7.5) 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 nonemployment 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.

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.

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;
 - 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 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 his 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 his 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

- 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.

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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.

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 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 from someone with whom the employee has or had an intimate relationship 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) The Employer may, in writing and no later than fifteen (15) days after an employee's return to work, request the employee to provide documentation to support the reasons for the leave. The employee shall provide that documentation only if it is reasonably practicable for them to obtain and provide it.
- (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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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 him to fill his 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 his 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 he has undertaken to serve after completion of the course, he shall repay the Employer all allowances paid to him 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 his 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 his field of employment, may be granted leave with pay for this purpose and may, in addition, be reimbursed for his 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 his assigned work projects when in the opinion of the Employer, such research is needed to enable the employee to fill his 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 his normal compensation, including any increase for which he 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 Selection criteria

- (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. A list of the names of the applicants to whom the Employer grants leave under clauses 18.02 through 18.04 will be provided to the Institute representative on the Agency Career Development Consultation Committee.

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 his weekly rate of pay:

(a) Lay-off

- (i) On the first (1st) lay-off, for the first (1st) 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).
- 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).

(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

 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. 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 his certificate of appointment, immediately prior to the termination of his employment.

19.04 Appointment to a Schedule I, IV or V Employer

An employee who resigns to accept an appointment with an organization listed in Schedule I, IV or V of the Financial Administration Act shall be paid 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) bargaining unit from a position outside the AFS 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.

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 his position, including the classification level and, where applicable, the point rating allotted by factor to his 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, CO and FI only.

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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) 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 to maintain a professional designation and membership in good standing. This reimbursement will include the payment of the "Office des professions du Québec" (OPQ) 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 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) 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.

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

(a) the nature and degree of change;

(b) the anticipated date or dates on which the Employer plans to effect 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 change.
- (b) The effect the 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 his 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 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)
- 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 he declares in an affidavit that he is a member of a religious organization registered pursuant to the Income Tax Act, whose doctrine prevents him as a matter of conscience from making financial contributions to an employee organization and that he 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.

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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.

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.

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 all AFS Stewards.

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 his immediate supervisor before leaving his 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 his supervisor before resuming his 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 (FPSLREB) hearings

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

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

(a) to an employee who makes a complaint on his own behalf before the FPSLREB,

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,

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 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 his 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 themself 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 themself 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 (1st) 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 his 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 (1st) 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 he is notified orally or in writing or on which he 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 (1st) 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 he 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 his 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 his control, he 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 his grievance or refrain from exercising his 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 him.

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 themself 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 themself 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 (1st) 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 his 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 (1st) 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 him.

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) 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 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 FPSLREB 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 FPSLREB agree otherwise. The cases will be scheduled jointly by the parties and the FPSLREB, and will appear on the FPSLREB 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 on the Employer's premises during working hours.

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 or performance 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 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, 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 his 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 his 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 two five per cent (4.25%) for all straight-time hours worked during the period of part-time employment.

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.

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 receives 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.

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 received pay for at least twice the number of hours in the employee's normal work week.

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 assessment form in question upon its completion to indicate that its contents have been read. An employee's signature on the 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 assessment 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 review form.

39.04 Upon written request of an employee, the personnel file of that employee shall be made available once per year for the employee's examination in the presence of an authorized representative of the Employer.

39.05 When a 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 report in question to indicate that its contents have been read,

and

(b) submit such written representation as the employee may deem appropriate concerning the report and to have such written representations attached to the report.

39.06 In the absence of a management initiated annual performance appraisal, 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.

** 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.

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 his 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) 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'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.

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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 he commenced to act as if he 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) 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, 2022.

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 23rd day of the month of August, 2019.

THE CANADA REVENUE AGENCY

Bob Hamilton Christine Donoghue Dan Couture DON ngi ore aggie/Trudel/Maggiore Patrick Asselin Basti Michel Bastien Peter Dawe vanchose atrizia Fontanarosa RobKelln Anca Janice Laird 100 m Amin Poonja John Tepelenas Janet Legge Marc Bellavance, Negotiator

THE PROFESSIONAL INSTITUTE OF THE PUBLIC SERVICE OF CANADA

Debi Daviau Doug J. Mason Mark Muench dun Allain U Allaudin Alibhai -70 Philip Choo Sum Manny (Emmanuel) Costain Veler (Shawn Gillis Brian K.T. Hassall t Steve Parent Alnashir Ravjiani 2 Chris Roach Robert L. Trudeau ance Coulas, Negotiator

Man adec

Jean-Paul Leduc, Negotiator

AC – ACTUARIAL SCIENCE GROUP ANNUAL RATES OF PAY

\$) Effective December 22, 2017

A) Effective December 22, 2018 – 0.8% wage adjustment to all levels and steps

B) Effective December 22, 2018 – 2.0% increase to all levels and steps

C) Effective December 22, 2019 – 0.2% wage adjustment to all levels and steps

D) Effective December 22, 2019 – 2.0% increase to all levels and steps

E) Effective December 22, 2020 – 1.5% increase to all levels and steps

F) Effective December 22, 2021 – 1.5% increase to all levels and steps

AC-1		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	60881	64641	67612	70579	73553	76524	79490	82455	85999
To:	Α	61369	65159	68153	71144	74142	77137	80126	83115	86687
	в	62597	66463	69517	72567	75625	78680	81729	84778	88421
	С	62723	66596	69657	72713	75777	78838	81893	84948	88598
	D	63978	67928	71051	74168	77293	80415	83531	86647	90370
	Е	64938	68947	72117	75281	78453	81622	84784	87947	91726
	F	65913	69982	73199	76411	79630	82847	86056	89267	93102
AC-1		(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
From:	\$	89525	92857	96049	99259	102980	106839	110701	114564	
To:	Α	90242	93600	96818	100054	103804	107694	111587	115481	
	В	92047	95472	98755	102056	105881	109848	113819	117791	
	С	92232	95663	98953	102261	106093	110068	114047	118027	
	D	94077	97577	100933	104307	108215	112270	116328	120388	
	Е	95489	99041	102447	105872	109839	113955	118073	122194	
	F	96922	100527	103984	107461	111487	115665	119845	124027	
								(-)		
AC-2		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	104377	107894	111406	114920	118436	122708	127143	131573	136005
To:	Α	105213	108758	112298	115840	119384	123690	128161	132626	137094
	В	107318	110934	114544	118157	121772	126164	130725	135279	139836
	С	107533	111156	114774	118394	122016	126417	130987	135550	140116
	D	109684	113380	117070	120762	124457	128946	133607	138261	142919
	Е	111330	115081	118827	122574	126324	130881	135612	140335	145063
	F	113000	116808	120610	124413	128219	132845	137647	142441	147239

AC-3		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	120802	124473	128155	132356	136904	141603	146464	151332	153796
To:	Α	121769	125469	129181	133415	138000	142736	147636	152543	155027
	в	124205	127979	131765	136084	140760	145591	150589	155594	158128
	С	124454	128235	132029	136357	141042	145883	150891	155906	158445
	D	126944	130800	134670	139085	143863	148801	153909	159025	161614
	Е	128849	132762	136691	141172	146021	151034	156218	161411	164039
	F	130782	134754	138742	143290	148212	153300	158562	163833	166500

** AC PAY NOTES

1. The pay increment period for full-time employees at the AC 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 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 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 (1st) 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.
 - (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.

4. AC-1 Pay Scale: Subject to notes (a) to (e) below, AC-1 employees are paid at the appropriate rate in relation to the number of exams passed and years of experience acquired.

- (a) The exams referenced in Pay Note 4 are those exams prescribed by the Society of Actuaries (SOA) and the Canadian Institute of Actuaries (CIA). The exams do not have to be completed in sequential order; however, each element within the exam must be completed in order to be credited with an exam. The exams are listed in the table on the next page.
- (b) Progression through the AC-1 pay scales 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 obtained three (3) exams. Once an employee has attained the 5th increment and has completed the requisite number of exams, progression through the AC-1 pay sales 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 obtained seven
 (7) exams, or becoming an Associate of the Society of Actuaries.

- (d) If the employee obtains three (3) exams without having reached the 5th increment, the employee will then advance to the 5th increment and will be awarded one additional increment for each exam over three (3). Additional increments will be awarded retroactively to the date of the exam. At the discretion of the Employer, a newly hired AC-1 could be awarded additional increments for years of experience acquired.
- (e) If the employee obtains seven (7) exams without having reached the 10th increment, the employee will advance to the 10th increment and will be awarded one (1) additional increment for each exam over seven (7). Additional increments will be awarded retroactively to the date of the exam. At the discretion of the Employer, a newly hired AC-1 could be awarded additional increments for years of experience acquired.

1	Exam P: Probability
2	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	Exam LTAM: Long-Term Actuarial Mathematics
4	Exam IFM: Investment and Financial Markets
5	Exam STAM: Short-Term Actuarial Mathematics and
	Exam SRM: Statistics for Risk Modeling and
	VEE MATSTAT: Validation by Educational Experience of Mathematical
	Statistics
6	FAP MOD 1 to MOD 5: Fundamentals of Actuarial Practice - Models 1 to 5
	and
	FAP Exam 1: Fundamentals of Actuarial Practice - Interim Assessment
7	FAP MOD 6 to MOD 8: Fundamentals of Actuarial Practice - Modules 6 to 8
	and
	FAP Exam 2: Fundamentals of Actuarial Practice - Final Assessment and
	Exam PA: Predictive Analytics and
	APC: Associateship Professionalism Course
8	FSA Modules: 3 Fellowship Modules and
	FSA MOD DMAC: Module Decision Making & Communication and
	Exam RPIRM: Retirement Plan Investment and Risk Management
9	Exam FR: Funding and Regulation
10	Exam DA: Design and Accounting

Table – SOA and CIA Exams

AU – AUDITING ANNUAL RATES OF PAY

\$) Effective December 22, 2017

- A) Effective December 22, 2018 0.8% wage adjustment to all levels and steps
- B) Effective December 22, 2018 2.0% increase to all levels and steps
- C) Effective December 22, 2019 0.2% wage adjustment to all levels and steps
- D) Effective December 22, 2019 2.0% increase to all levels and steps
- E) Effective December 22, 2020 1.5% increase to all levels and steps
- F) Effective December 22, 2021 1.5% increase to all levels and steps

AU Developmental

From:	\$	50178	to	64605
To:	Α	50580	to	65122
	в	51592	to	66425
	С	51696	to	66558
	D	52730	to	67890
	Е	53521	to	68909
	F	54324	to	69943

AU-1		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
From:	\$	59674	62131	64605	67076	69552	72025	74501	78134
To:	Α	60152	62629	65122	67613	70109	72602	75098	78760
	в	61356	63882	66425	68966	71512	74055	76600	80336
	С	61479	64010	66558	69104	71656	74204	76754	80497
	D	62709	65291	67890	70487	73090	75689	78290	82107
	Е	63650	66271	68909	71545	74187	76825	79465	83339
	F	64605	67266	69943	72619	75300	77978	80657	84590
AU-2		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
From:	\$	71133	73579	76024	78472	80917	83365	85808	91152
То:	Α	71703	74168	76633	79100	81565	84032	86495	91882
	в	73138	75652	78166	80682	83197	85713	88225	93720
	С	73285	75804	78323	80844	83364	85885	88402	93908
	D	74751	77321	79890	82461	85032	87603	90171	95787
	Е	75873	78481	81089	83698	86308	88918	91524	97224

AU-3		(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	81525	84575	87476	90372	93272	96167	99065
To:	Α	82178	85252	88176	91095	94019	96937	99858
	В	83822	86958	89940	92917	95900	98876	101856
	С	83990	87132	90120	93103	96092	99074	102060
	D	85670	88875	91923	94966	98014	101056	104102
	Е	86956	90209	93302	96391	99485	102572	105664
	F	88261	91563	94702	97837	100978	104111	107249
AU-4		(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	91968	95296	98569	101846	105127	108403	111682
To:	Α	92704	96059	99358	102661	105969	109271	112576
	В	94559	97981	101346	104715	108089	111457	114828
	С	94749	98177	101549	104925	108306	111680	115058
	D	96644	100141	103580	107024	110473	113914	117360
	Е	98094	101644	105134	108630	112131	115623	119121
	F	99566	103169	106712	110260	113813	117358	120908
AU-5		(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	102299	105632	108963	112292	115623	118950	122276
To:	Å	103118	106478	109835	113191	116548	119902	123255
-	в	105181	108608	112032	115455	118879	122301	125721
	С	105392	108826	112257	115686	119117	122546	125973
	D	107500	111003	114503	118000	121500	124997	128493
	Е	109113	112669	116221	119770	123323	126872	130421
	F	110750	114360	117965	121567	125173	128776	132378
AU-6		(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	112261	115961	119663	123370	127072	130775	134476
To:	Α	113160	116889	120621	124357	128089	131822	135552
	В	115424	119227	123034	126845	130651	134459	138264
	С	115655	119466	123281	127099	130913	134728	138541
	D	117969	121856	125747	129641	133532	137423	141312
	Е	119739	123684	127634	131586	135535	139485	143432
	F	121536	125540	129549	133560	137569	141578	145584

** AU PAY NOTES

1. The pay increment period for full-time and part-time employees at the AU 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 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 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.

4. For employees in the AU DEV scale of rates, refer to Pay Increment and Pay Adjustment Administration for Developmental Scale of Rates at the end of Appendix "A".

CH – CHEMISTRY GROUP ANNUAL RATES OF PAY

\$) Effective December 22, 2017

A) Effective December 22, 2018 – 0.8% wage adjustment to all levels and steps	A) Effective December 22,	2018 - 0.8% wage	e adjustment to all	levels and steps
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B) Effective December 22, 2018 – 2.0% increase to all levels and steps

C) Effective December 22, 2019 - 0.2% wage adjustment to all levels and steps

D) Effective December 22, 2019 – 2.0% increase to all levels and steps

E) Effective December 22, 2020 - 1.5% increase to all levels and steps

F) Effective December 22, 2021 - 1.5% increase to all levels and steps

CH-1		(1)		(2)	(3)	(4)	(5)	(6)	(7)	
From:	\$	36558	to	50862	54183	56615	59045	61481	63912	
To:	Α	36851	to	51269	54617	57068	59518	61973	64424	
	в	37589	to	52295	55710	58210	60709	63213	65713	
	С	37665	to	52400	55822	58327	60831	63340	65845	
	D	38419	to	53448	56939	59494	62048	64607	67162	
	Е	38996	to	54250	57794	60387	62979	65577	68170	
	F	39581	to	55064	58661	61293	63924	66561	69193	
CH-2		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	59669	62600	65535	68467	71417	74339	77119	81177	85239
To:	Α	60147	63101	66060	69015	71989	74934	77736	81827	85921
	в	61350	64364	67382	70396	73429	76433	79291	83464	87640
	С	61473	64493	67517	70537	73576	76586	79450	83631	87816
	D	62703	65783	68868	71948	75048	78118	81039	85304	89573
	Е	63644	66770	69902	73028	76174	79290	82255	86584	90917
	F	64599	67772	70951	74124	77317	80480	83489	87883	92281
CH-3		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	71677	75205	78730	82263	85781	89310	92837	94826	98351
To:	Α	72251	75807	79360	82922	86468	90025	93580	95585	99138
	в	73697	77324	80948	84581	88198	91826	95452	97497	101121
	С	73845	77479	81110	84751	88375	92010	95643	97692	101324
	D	75322	79029	82733	86447	90143	93851	97556	99646	103351
	Е	76452	80215	83974	87744	91496	95259	99020	101141	104902
	F	77599	81419	85234	89061	92869	96688	100506	102659	106476

CH-4		(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	86145	90089	93733	97369	101007	104646	108285
To:	Α	86835	90810	94483	98148	101816	105484	109152
	в	88572	92627	96373	100111	103853	107594	111336
	С	88750	92813	96566	100312	104061	107810	111559
	D	90525	94670	98498	102319	106143	109967	113791
	Е	91883	96091	99976	103854	107736	111617	115498
	F	93262	97533	101476	105412	109353	113292	117231
CH-5		(1)	(2)	(3)	(4)	(5)	(6)	
From:	\$	99585	103865	108150	112432	116713	120998	
To:	Α	100382	104696	109016	113332	117647	121966	
	В	102390	106790	111197	115599	120000	124406	
	С	102595	107004	111420	115831	120240	124655	
	D	104647	109145	113649	118148	122645	127149	
	Е	106217	110783	115354	119921	124485	129057	
	F	107811	112445	117085	121720	126353	130993	

APPENDIX "A"

** CH PAY NOTES

1. The pay increment period for full-time and part-time employees at the CH levels 1 to 5 other than those paid in that part of the CH-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.
 - (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.

4. For employees in the CH-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 ANNUAL RATES OF PAY

\$) Effective December 22, 2017

A) Effective December 22, 2018 – 0.8% wage adjustment to all levels and steps

B) Effective December 22, 2018 – 2.0% increase to all levels and steps

C) Effective December 22, 2019 - 0.2% wage adjustment to all levels and steps D) Effective December 22, 2019 - 2.0% increase to all levels and steps

E) Effective December 22, 2020– 1.5% increase to all levels and steps

F) Effective December 22, 2021 – 1.5% increase to all levels and steps

CO-DEV

	•									
From:	\$	29786	to	66029						
To:	Α	30025	to	66558						
	в	30626	to	67890						
	С	30688	to	68026						
	D	31302	to	69387						
	Е	31772	to	70428						
	F	32249	to	71485						
CO-1		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	55395	58014	60626	63246	65848	68475	71086	73700	76312
To:	Α	55839	58479	61112	63752	66375	69023	71655	74290	76923
	в	56956	59649	62335	65028	67703	70404	73089	75776	78462
	С	57070	59769	62460	65159	67839	70545	73236	75928	78619
	D	58212	60965	63710	66463	69196	71956	74701	77447	80192
	Е	59086	61880	64666	67460	70234	73036	75822	78609	81395
	F	59973	62809	65636	68472	71288	74132	76960	79789	82616

CO-1		(10)
From:	\$	78927
To:	Α	79559
	в	81151
	С	81314
	D	82941
	Е	84186
	F	85449

CO-2		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	72210	75972	79735	83498	87251	91017	94769	98541	102297
To:	Α	72788	76580	80373	84166	87950	91746	95528	99330	103116
	В	74244	78112	81981	85850	89709	93581	97439	101317	105179
	С	74393	78269	82145	86022	89889	93769	97634	101520	105390
	D	75881	79835	83788	87743	91687	95645	99587	103551	107498
	Е	77020	81033	85045	89060	93063	97080	101081	105105	109111
	F	78176	82249	86321	90396	94459	98537	102598	106682	110748
CO-2		(10)	(11)							
From:	\$	106059	109813							
To:	Å	106908	110692							
	в	109047	112906							
	С	109266	113132							
	D	111452	115395							
	Е	113124	117126							
	F	114821	118883							
CO-3		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
CO-3 From:	\$	(1) 88504	(2) 92695	(3) 96880	(4) 101066	(5) 105252	(6) 109435	(7) 113370	(8) 117310	(9) 121244
From:	\$ A									
		88504	92695	96880	101066	105252	109435	113370	117310	121244
From:	Α	88504 89213	92695 93437	96880 97656	101066 101875	105252 106095	109435 110311	113370 114277	117310 118249	121244 122214
From:	A B	88504 89213 90998	92695 93437 95306	96880 97656 99610	101066 101875 103913	105252 106095 108217	109435 110311 112518	113370 114277 116563	117310 118249 120614	121244 122214 124659
From:	A B C	88504 89213 90998 91180	92695 93437 95306 95497	96880 97656 99610 99810	101066 101875 103913 104121	105252 106095 108217 108434	109435 110311 112518 112744	113370 114277 116563 116797	117310 118249 120614 120856	121244 122214 124659 124909
From:	A B C D	88504 89213 90998 91180 93004	92695 93437 95306 95497 97407	96880 97656 99610 99810 101807	101066 101875 103913 104121 106204	105252 106095 108217 108434 110603	109435 110311 112518 112744 114999	113370 114277 116563 116797 119133	117310 118249 120614 120856 123274	121244 122214 124659 124909 127408
From: To:	A B C D E	88504 89213 90998 91180 93004 94400 95816	92695 93437 95306 95497 97407 98869 100353	96880 97656 99610 99810 101807 103335 104886	101066 101875 103913 104121 106204 107798 109415	105252 106095 108217 108434 110603 112263 113947	109435 110311 112518 112744 114999 116724 118475	113370 114277 116563 116797 119133 120920 122734	117310 118249 120614 120856 123274 125124 127001	121244 122214 124659 124909 127408 129320
From: To: CO-4	A B C D E F	88504 89213 90998 91180 93004 94400 95816 (1)	92695 93437 95306 95497 97407 98869 100353 (2)	96880 97656 99610 99810 101807 103335 104886 (3)	101066 101875 103913 104121 106204 107798 109415 (4)	105252 106095 108217 108434 110603 112263 113947 (5)	109435 110311 112518 112744 114999 116724 118475 (6)	113370 114277 116563 116797 119133 120920 122734 (7)	117310 118249 120614 120856 123274 125124 127001 (8)	121244 122214 124659 124909 127408 129320
From: To: CO-4 From:	A B C D E F	88504 89213 90998 91180 93004 94400 95816 (1) 101045	92695 93437 95306 95497 97407 98869 100353 (2) 105616	96880 97656 99610 99810 101807 103335 104886 (3) 110148	101066 101875 103913 104121 106204 107798 109415 (4) 114407	105252 106095 108217 108434 110603 112263 113947 (5) 118657	109435 110311 112518 112744 114999 116724 118475 (6) 122917	113370 114277 116563 116797 119133 120920 122734 (7) 127170	117310 118249 120614 120856 123274 125124 127001 (8) 131427	121244 122214 124659 124909 127408 129320
From: To: CO-4	A B C D E F \$ A	88504 89213 90998 91180 93004 94400 95816 (1) 101045 101854	92695 93437 95306 95497 97407 98869 100353 (2) 105616 106461	96880 97656 99610 99810 101807 103335 104886 (3) 110148 111030	101066 101875 103913 104121 106204 107798 109415 (4) 114407 115323	105252 106095 108217 108434 110603 112263 112263 113947 (5) 118657 119607	109435 110311 112518 112744 114999 116724 118475 (6) 122917 123901	113370 114277 116563 116797 119133 120920 122734 (7) 127170 128188	117310 118249 120614 120856 123274 125124 127001 (8) 131427 132479	121244 122214 124659 124909 127408 129320
From: To: CO-4 From:	A B C D E F	88504 89213 90998 91180 93004 94400 95816 (1) 101045	92695 93437 95306 95497 97407 98869 100353 (2) 105616	96880 97656 99610 99810 101807 103335 104886 (3) 110148	101066 101875 103913 104121 106204 107798 109415 (4) 114407	105252 106095 108217 108434 110603 112263 113947 (5) 118657	109435 110311 112518 112744 114999 116724 118475 (6) 122917	113370 114277 116563 116797 119133 120920 122734 (7) 127170	117310 118249 120614 120856 123274 125124 127001 (8) 131427	121244 122214 124659 124909 127408 129320
From: To: CO-4 From:	A B C D E F \$ A B	88504 89213 90998 91180 93004 94400 95816 (1) 101045 101854 103892	92695 93437 95306 95497 97407 98869 100353 (2) 105616 106461 108591	96880 97656 99610 99810 101807 103335 104886 (3) 110148 111030 113251	101066 101875 103913 104121 106204 107798 109415 (4) 114407 115323 117630	105252 106095 108217 108434 110603 112263 113947 (5) 118657 119607 122000	109435 110311 112518 112744 114999 116724 118475 (6) 122917 123901 126380	113370 114277 116563 116797 119133 120920 122734 (7) 127170 128188 130752	117310 118249 120614 120856 123274 125124 127001 (8) 131427 132479 135129	121244 122214 124659 124909 127408 129320
From: To: CO-4 From:	A B C D E F \$ A B C	88504 89213 90998 91180 93004 94400 95816 (1) 101045 101854 103892 104100	92695 93437 95306 95497 97407 98869 100353 (2) 105616 106461 108591 108809	96880 97656 99610 99810 101807 103335 104886 (3) 110148 111030 113251 113478	101066 101875 103913 104121 106204 107798 109415 (4) 114407 115323 117630 117866	105252 106095 108217 108434 110603 112263 113947 (5) 118657 119607 122000 122244	109435 110311 112518 112744 114999 116724 118475 (6) 122917 123901 126380 126633	113370 114277 116563 116797 119133 120920 122734 (7) 127170 128188 130752 131014	117310 118249 120614 120856 123274 125124 127001 (8) 131427 132479 135129 135400	121244 122214 124659 124909 127408 129320
From: To: CO-4 From:	A B C D E F \$ A B C D	88504 89213 90998 91180 93004 94400 95816 (1) 101045 101854 103892 104100 106182	92695 93437 95306 95497 97407 98869 100353 (2) 105616 106461 108591 108809 110986	96880 97656 99610 99810 101807 103335 104886 (3) 110148 111030 113251 113478 115748	101066 101875 103913 104121 106204 107798 109415 (4) 114407 115323 117630 117866 120224	105252 106095 108217 108434 110603 112263 113947 (5) 118657 119607 122000 122244 124689	109435 110311 112518 112744 114999 116724 118475 (6) 122917 123901 126380 126633 129166	113370 114277 116563 116797 119133 120920 122734 (7) 127170 128188 130752 131014 133635	117310 118249 120614 120856 123274 125124 127001 (8) 131427 132479 135129 135129 135400 138108	121244 122214 124659 124909 127408 129320

**** CO PAY NOTES**

- 1. (a) The pay increment period for full-time employees at the CO levels 1 to 4 is fifty-two (52) weeks.
 - (b) Except for CO-DEV 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 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 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 (1st) working day following the completion of the weeks specified in this section.

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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.

4. For employees in the CO-DEV 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 ANNUAL RATES OF PAY

\$) Effective December 22, 2017

A) Effective December 22, 2018 – 0.8% wage adjustment to all levels and steps

B) Effective December 22, 2018 – 2% increase to all levels and steps

C) Effective December 22, 2019 - 0.2% wage adjustment to all levels and steps

D) Effective December 22, 2019 – 2% increase to all levels and steps

E) Effective December 22, 2020 – 1.5% increase to all levels and steps

F) Effective December 22, 2021 – 1.5% increase to all levels and steps

From: \$ 59580 61714 63832 65955 68067 70188 72311 74425 To: A 60057 62208 64343 66483 68612 70750 72890 75021 B 61259 63453 65630 67813 69985 72165 74348 76522 C 61382 63580 65762 67949 70125 72310 74497 76676 D 62610 64852 67078 69308 71528 73757 75987 78210 E 63550 65825 68085 70348 72601 74864 77127 79384 F 64504 66813 69107 71404 73691 75987 78284 80575
B 61259 63453 65630 67813 69985 72165 74348 76522 C 61382 63580 65762 67949 70125 72310 74497 76676 D 62610 64852 67078 69308 71528 73757 75987 78210 E 63550 65825 68085 70348 72601 74864 77127 79384
C6138263580657626794970125723107449776676D6261064852670786930871528737577598778210E6355065825680857034872601748647712779384
D6261064852670786930871528737577598778210E6355065825680857034872601748647712779384
E 63550 65825 68085 70348 72601 74864 77127 79384
F 64504 66813 69107 71404 73691 75987 78284 80575
CS-2 (1) (2) (3) (4) (5) (6) (7) (8)
From: \$ 71396 73682 75969 78259 80546 82832 85117 87402
To: A 71968 74272 76577 78886 81191 83495 85798 88102
B 73408 75758 78109 80464 82815 85165 87514 89865
c 73555 75910 78266 80625 82981 85336 87690 90045
D 75027 77429 79832 82238 84641 87043 89444 91846
E 76153 78591 81030 83472 85911 88349 90786 93224
F 77296 79770 82246 84725 87200 89675 92148 94623
CS-3 (1) (2) (3) (4) (5) (6) (7) (8)
From: \$ 84502 87404 90313 93219 96125 99034 101936 104842
To: A 85179 88104 91036 93965 96894 99827 102752 105681
B 86883 89867 92857 95845 98832 101824 104808 107795
c 87057 90047 93043 96037 99030 102028 105018 108011
D 88799 91848 94904 97958 101011 104069 107119 110172
E 90131 93226 96328 99428 102527 105631 108726 111825
F 91483 94625 97773 100920 104065 107216 110357 113503

CS-4		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
From:	\$	96943	100280	103607	106939	110269	113599	116930	120264	
To:	Α	97719	101083	104436	107795	111152	114508	117866	121227	
	в	99674	103105	106525	109951	113376	116799	120224	123652	
	С	99874	103312	106739	110171	113603	117033	120465	123900	
	D	101872	105379	108874	112375	115876	119374	122875	126378	
	Е	103401	106960	110508	114061	117615	121165	124719	128274	
	F	104953	108565	112166	115772	119380	122983	126590	130199	
CS-5		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	111787	115934	120077	124228	128375	132522	136673	140819	144965
To:	Α	112682	116862	121038	125222	129402	133583	137767	141946	146125
	В	114936	119200	123459	127727	131991	136255	140523	144785	149048
	С	115166	119439	123706	127983	132255	136528	140805	145075	149347
	D	117470	121828	126181	130543	134901	139259	143622	147977	152334
	Е	119233	123656	128074	132502	136925	141348	145777	150197	154620
	F	121022	125511	129996	134490	138979	143469	147964	152450	156940

CS – COMPUTER SYSTEMS GROUP WEEKLY, DAILY and HOURLY RATES OF PAY DECEMBER 22, 2018

CS-1 Annual Weekly Daily Hourly	\$ (1) 61259 1174.08 234.82 31.31	(2) 63453 1216.13 243.23 32.43	(3) 65630 1257.86 251.57 33.54	(4) 67813 1299.70 259.94 34.66	(5) 69985 1341.33 268.27 35.77	(6) 72165 1383.11 276.62 36.88	(7) 74348 1424.95 284.99 38.00	(8) 76522 1466.61 293.32 39.11	(9)
CS-2 Annual Weekly Daily Hourly	\$ 73408 1406.93 281.39 37.52	75758 1451.97 290.39 38.72	78109 1497.03 299.41 39.92	80464 1542.16 308.43 41.12	82815 1587.22 317.44 42.33	85165 1632.26 326.45 43.53	87514 1677.28 335.46 44.73	89865 1722.34 344.47 45.93	
CS-3 Annual Weekly Daily Hourly	\$ 86883 1665.19 333.04 44.41	89867 1722.38 344.48 45.93	92857 1779.69 355.94 47.46	95845 1836.96 367.39 48.99	98832 1894.20 378.84 50.51	101824 1951.55 390.31 52.04	104808 2008.74 401.75 53.57	107795 2065.99 413.20 55.09	
CS-4 Annual Weekly Daily Hourly	\$ 99674 1910.34 382.07 50.94	103105 1976.10 395.22 52.70	106525 2041.65 408.33 54.44	109951 2107.31 421.46 56.19	113376 2172.95 434.59 57.95	116799 2238.56 447.71 59.69	120224 2304.20 460.84 61.45	123652 2369.90 473.98 63.20	
CS-5 Annual Weekly Daily Hourly	\$ 114936 2202.85 440.57 58.74	119200 2284.58 456.92 60.92	123459 2366.20 473.24 63.10	127727 2448.00 489.60 65.28	131991 2529.73 505.95 67.46	136255 2611.45 522.29 69.64	140523 2693.25 538.65 71.82	144785 2774.93 554.99 74.00	149048 2856.64 571.33 76.18

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CS – COMPUTER SYSTEMS GROUP WEEKLY, DAILY and HOURLY RATES OF PAY **DECEMBER 22, 2019**

CS-1 Annual Weekly Daily Hourly	\$ (1) 62610 1199.98 240.00 32.00	(2) 64852 1242.95 248.59 33.15	(3) 67078 1285.61 257.12 34.28	(4) 69308 1328.35 265.67 35.42	(5) 71528 1370.90 274.18 36.56	(6) 73757 1413.62 282.72 37.70	(7) 75987 1456.36 291.27 38.84	(8) 78210 1498.97 299.79 39.97	(9)
CS-2 Annual Weekly Daily Hourly	\$ 75027 1437.96 287.59 38.35	77429 1484.00 296.80 39.57	79832 1530.05 306.01 40.80	82238 1576.17 315.23 42.03	84641 1622.22 324.44 43.26	87043 1668.26 333.65 44.49	89444 1714.27 342.85 45.71	91846 1760.31 352.06 46.94	
CS-3 Annual Weekly Daily Hourly	\$ 88799 1701.91 340.38 45.38	91848 1760.35 352.07 46.94	94904 1818.92 363.78 48.50	97958 1877.45 375.49 50.07	101011 1935.97 387.19 51.63	104069 1994.58 398.92 53.19	107119 2053.03 410.61 54.75	110172 2111.55 422.31 56.31	
CS-4 Annual Weekly Daily Hourly	\$ 101872 1952.47 390.49 52.07	105379 2019.68 403.94 53.86	108874 2086.67 417.33 55.64	112375 2153.77 430.75 57.43	115876 2220.87 444.17 59.22	119374 2287.91 457.58 61.01	122875 2355.01 471.00 62.80	126378 2422.15 484.43 64.59	
CS-5 Annual Weekly Daily Hourly	\$ 117470 2251.42 450.28 60.04	121828 2334.94 466.99 62.27	126181 2418.37 483.67 64.49	130543 2501.97 500.39 66.72	134901 2585.50 517.10 68.95	139259 2669.02 533.80 71.17	143622 2752.64 550.53 73.40	147977 2836.11 567.22 75.63	152334 2919.62 583.92 77.86

CS – COMPUTER SYSTEMS GROUP WEEKLY, DAILY and HOURLY RATES OF PAY DECEMBER 22, 2020

CS-1 Annual Weekly Daily Hourly	\$ (1) 63550 1217.99 243.60 32.48	(2) 65825 1261.60 252.32 33.64	(3) 68085 1304.91 260.98 34.80	(4) 70348 1348.28 269.66 35.95	(5) 72601 1391.46 278.29 37.11	(6) 74864 1434.84 286.97 38.26	(7) 77127 1478.21 295.64 39.42	(8) 79384 1521.47 304.29 40.57	(9)
CS-2 Annual Weekly Daily Hourly	\$ 76153 1459.54 291.91 38.92	78591 1506.27 301.25 40.17	81030 1553.01 310.60 41.41	83472 1599.82 319.96 42.66	85911 1646.56 329.31 43.91	88349 1693.29 338.66 45.15	90786 1740.00 348.00 46.40	93224 1786.72 357.34 47.65	
CS-3 Annual Weekly Daily Hourly	\$ 90131 1727.44 345.49 46.07	93226 1786.76 357.35 47.65	96328 1846.21 369.24 49.23	99428 1905.63 381.13 50.82	102527 1965.02 393.00 52.40	105631 2024.51 404.90 53.99	108726 2083.83 416.77 55.57	111825 2143.23 428.65 57.15	
CS-4 Annual Weekly Daily Hourly	\$ 103401 1981.77 396.35 52.85	106960 2049.98 410.00 54.67	110508 2117.99 423.60 56.48	114061 2186.08 437.22 58.30	117615 2254.20 450.84 60.11	121165 2322.24 464.45 61.93	124719 2390.35 478.07 63.74	128274 2458.49 491.70 65.56	
CS-5 Annual Weekly Daily Hourly	\$ 119233 2285.21 457.04 60.94	123656 2369.98 474.00 63.20	128074 2454.65 490.93 65.46	132502 2539.52 507.90 67.72	136925 2624.29 524.86 69.98	141348 2709.06 541.81 72.24	145777 2793.95 558.79 74.51	150197 2878.66 575.73 76.76	154620 2963.43 592.69 79.02

CS – COMPUTER SYSTEMS GROUP WEEKLY, DAILY and HOURLY RATES OF PAY **DECEMBER 22, 2021**

CS-1 Annual Weekly Daily Hourly	\$ (1) 64504 1236.28 247.26 32.97	(2) 66813 1280.53 256.11 34.15	(3) 69107 1324.50 264.90 35.32	(4) 71404 1368.52 273.70 36.49	(5) 73691 1412.35 282.47 37.66	(6) 75987 1456.36 291.27 38.84	(7) 78284 1500.38 300.08 40.01	(8) 80575 1544.29 308.86 41.18	(9)
CS-2 Annual Weekly Daily Hourly	\$ 77296 1481.45 296.29 39.51	79770 1528.86 305.77 40.77	82246 1576.32 315.26 42.04	84725 1623.83 324.77 43.30	87200 1671.27 334.25 44.57	89675 1718.70 343.74 45.83	92148 1766.10 353.22 47.10	94623 1813.53 362.71 48.36	
CS-3 Annual Weekly Daily Hourly	\$ 91483 1753.35 350.67 46.76	94625 1813.57 362.71 48.36	97773 1873.91 374.78 49.97	100920 1934.22 386.84 51.58	104065 1994.50 398.90 53.19	107216 2054.89 410.98 54.80	110357 2115.09 423.02 56.40	113503 2175.39 435.08 58.01	
CS-4 Annual Weekly Daily Hourly	\$ 104953 2011.52 402.30 53.64	108565 2080.75 416.15 55.49	112166 2149.76 429.95 57.33	115772 2218.87 443.77 59.17	119380 2288.03 457.61 61.01	122983 2357.08 471.42 62.86	126590 2426.21 485.24 64.70	130199 2495.38 499.08 66.54	
CS-5 Annual Weekly Daily Hourly	\$ 121022 2319.50 463.90 61.85	125511 2405.53 481.11 64.15	129996 2491.49 498.30 66.44	134490 2577.62 515.52 68.74	138979 2663.66 532.73 71.03	143469 2749.71 549.94 73.33	147964 2835.86 567.17 75.62	152450 2921.84 584.37 77.92	156940 3007.90 601.58 80.21

** CS PAY NOTES

1. The pay increment period for full-time and part-time employees at the CS 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 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 classification prior to the signing date of this Agreement remains unchanged.

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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.

ED-EDS – EDUCATION SERVICES SUB-GROUP ANNUAL RATES OF PAY

\$) Effective December 22, 2017

A)	Effective December 22,	2018 - 0.8%	wage ad	justment to	all levels and st	eps

B) Effective December 22, 2018 – 2.0% increase to all levels and steps

C) Effective December 22, 2019 - 0.2% wage adjustment to all levels and steps

D) Effective December 22, 2019 – 2.0% increase to all levels and steps

E) Effective December 22, 2020 - 1.5% increase to all levels and steps

F) Effective December 22, 2021 – 1.5% increase to all levels and steps

EDS-1		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	68378	71944	74532	77114	79690	82273
To:	Α	68926	72520	75129	77731	80328	82932
	в	70305	73971	76632	79286	81935	84591
	С	70446	74119	76786	79445	82099	84761
	D	71855	75602	78322	81034	83741	86457
	Е	72933	76737	79497	82250	84998	87754
	F	74027	77889	80690	83484	86273	89071
EDS-2		(1)	(2)	(3)	(4)		
From:	\$	81928	84494	87047	89600		
To:	Α	82584	85170	87744	90317		
	в	84236	86874	89499	92124		
	С	84405	87048	89678	92309		
	D	86094	88789	91472	94156		
	Е	87386	90121	92845	95569		
	F	88697	91473	94238	97003		
EDS-3		(1)	(2)	(3)	(4)		
From:	\$	87433	90194	92940	95688		
To:	Α	88133	90916	93684	96454		
	В	89896	92735	95558	98384		
	С	90076	92921	95750	98581		
	D	91878	94780	97665	100553		
	Е	93257	96202	99130	102062		
	F	94656	97646	100617	103593		

EDS-4		(1)	(2)	(3)	(4)
From:	\$	93752	96589	99427	102259
То:	Α	94503	97362	100223	103078
	в	96394	99310	102228	105140
	С	96587	99509	102433	105351
	D	98519	101500	104482	107459
	Е	99997	103023	106050	109071
	F	101497	104569	107641	110708
EDS-5		(1)	(2)	(3)	(4)
From:	\$	101055	104159	107229	110298
То:	Δ				
	A	101864	104993	108087	111181
	В	101864 103902	104993 107093	108087 110249	111181 113405
	В	103902	107093	110249	113405
	B C	103902 104110	107093 107308	110249 110470	113405 113632

** ED-EDS SUB-GROUP PAY NOTES

1. The pay increment period for full-time and part-time employees at the ED-EDS 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-EDS 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-EDS 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.

ED-LAT – LANGUAGE TEACHING SUB-GROUP ANNUAL RATES OF PAY

THE SALARY TO BE PAID TO EMPLOYEES AT LEVELS ED-LAT –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-02) - \$4000 PER ANNUM

\$) Effective December 22, 2017

- A) Effective December 22, 2018 0.8% wage adjustment to all levels and steps
- B) Effective December 22, 2018 2.0% increase to all levels and steps
- C) Effective December 22, 2019 0.2% wage adjustment to all levels and steps
- D) Effective December 22, 2019 2.0% increase to all levels and steps
- E) Effective December 22, 2020 1.5% increase to all levels and steps

LEVEL 1 TEACHING							
EXPERIENCE	\$	Α	В	С	D	Е	F
1	45805	46172	47096	47191	48135	48858	49591
2	47832	48215	49180	49279	50265	51019	51785
3	49870	50269	51275	51378	52406	53193	53991
4	51913	52329	53376	53483	54553	55372	56203
5	53941	54373	55461	55572	56684	57535	58399
6	55982	56430	57559	57675	58829	59712	60608
7	58021	58486	59656	59776	60972	61887	62816
8	60061	60542	61753	61877	63115	64062	65023
9	62095	62592	63844	63972	65252	66231	67225
10	64137	64651	65945	66077	67399	68410	69437
11	66168	66698	68032	68169	69533	70576	71635
12	68214	68760	70136	70277	71683	72759	73851
13	70260	70823	72240	72385	73833	74941	76066

LEVEL 2 TEACHING	•		_	•	_	_	_
EXPERIENCE	\$	A	В	C	D	E	F
1	51780	52195	53239	53346	54413	55230	56059
2	53984	54416	55505	55617	56730	57581	58445
3	56171	56621	57754	57870	59028	59914	60813
4	58370	58837	60014	60135	61338	62259	63193
5	60563	61048	62269	62394	63642	64597	65566
6	62758	63261	64527	64657	65951	66941	67946
7	64954	65474	66784	66918	68257	69281	70321
8	67143	67681	69035	69174	70558	71617	72692
9	69339	69894	71292	71435	72864	73957	75067
10	71535	72108	73551	73699	75173	76301	77446
11	73728	74318	75805	75957	77477	78640	79820
12	75923	76531	78062	78219	79784	80981	82196
13	78114	78739	80314	80475	82085	83317	84567
14	80309	80952	82572	82738	84393	85659	86944
LEVEL 3							
TEACHING							
EXPERIENCE	\$	Α	В	С	D	Е	F
1	54700	55138	56241	56354	57482	58345	59221
2	56896	57352	58500	58617	59790	60687	61598
3	59085	59558	60750	60872	62090	63022	63968
4	61287	61778	63014	63141	64404	65371	66352
5	63475	63983	65263	65394	66702	67703	68719
6	65672	66198	67522	67658	69012	70048	71099
7	67868	68411	69780	69920	71319	72389	73475
8	70060	70621	72034	72179	73623	74728	75849
9	72258	72837	74294	74443	75932	77071	78228
10	74452	75048	76549	76703	78238	79412	80604
11	76647	77261	78807	78965	80545	81754	82981
12	78841	79472	81062	81225	82850	84093	85355
13	81033	81682	83316	83483	85153	86431	87728
14	83230	83896	85574	85746	87461	88773	90105

LEVEL 4 TEACHING							
EXPERIENCE	\$	Α	В	С	D	Е	F
1	58316	58783	59959	60079	61281	62201	63135
2	60629	61115	62338	62463	63713	64669	65640
3	62949	63453	64723	64853	66151	67144	68152
4	65256	65779	67095	67230	68575	69604	70649
5	67571	68112	69475	69614	71007	72073	73155
6	69879	70439	71848	71992	73432	74534	75653
7	72201	72779	74235	74384	75872	77011	78167
8	74514	75111	76614	76768	78304	79479	80672
9	76821	77436	78985	79143	80726	81937	83167
10	79140	79774	81370	81533	83164	84412	85679
11	81458	82110	83753	83921	85600	86884	88188
12	83769	84440	86129	86302	88029	89350	90691
13	86079	86768	88504	88682	90456	91813	93191
14	88391	89099	90881	91063	92885	94279	95694

APPENDIX "A"

ED-LAT 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.):

This level requires a Bachelor's or equivalent degree recognized by a Canadian university. Education Level 2 (B.A. + 1):

Education Level 2 (B.A.):

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. + 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. + 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) 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 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.
- 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 ANNUAL RATES OF PAY

\$) Effective December 22, 2017
A) Effective December 22, 2018 – 0.8% wage adjustment to all levels and steps
B) Effective December 22, 2018 – 2.0% increase to all levels and steps
C) Effective December 22, 2019 – 0.2% wage adjustment to all levels and steps
D) Effective December 22, 2019 – 2.0% increase to all levels and steps
E) Effective December 22, 2020 – 1.5% increase to all levels and steps
F) Effective December 22, 2021 – 1.5% increase to all levels and steps

EN-EN	G-1								
From:	\$	46144	to	57228					
To:	Α	46514	to	57686					
	в	47445	to	58840					
	С	47540	to	58958					
	D	48491	to	60138					
	Е	49219	to	61041					
	F	49958	to	61957					
	• •						(0)		
EN-EN		(1)	(2)	(3)	(4)	(5)	(6)		
From:	\$	57505	59908	62491	64888	67288	69694		
To:	Α	57966	60388	62991	65408	67827	70252		
	В	59126	61596	64251	66717	69184	71658		
	С	59245	61720	64380	66851	69323	71802		
	D	60430	62955	65668	68189	70710	73239		
	Е	61337	63900	66654	69212	71771	74338		
	F	62258	64859	67654	70251	72848	75454		
EN-EN	G-3	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
From:	\$	69472	72395	75403	78411	81405	84413	87418	90422
To:	Å	70028	72975	76007	79039	82057	85089	88118	91146
10.	В	71429	74435	77528	80620	83699	86791	89881	92969
	C	7142)	74584	77684	80020 80782	83867	86965	90061	93155
	D	73004	76076	79238	82398	85545	88705	91863	95019
	Е	74100	77218	80427	83634	86829	90036	93241	96445
	F	75212	78377	81634	84889	88132	91387	94640	97892

EN-ENG-4	ŀ	(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	81616	84873	88133	91394	94661	97919	101183
То:	Α	82269	85552	88839	92126	95419	98703	101993
	в	83915	87264	90616	93969	97328	100678	104033
	С	84083	87439	90798	94157	97523	100880	104242
	D	85765	89188	92614	96041	99474	102898	106327
	Е	87052	90526	94004	97482	100967	104442	107922
	F	88358	91884	95415	98945	102482	106009	109541
EN-ENG-5	5	(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	93589	97400	101186	104996	108800	112615	116425
То:	Α	94338	98180	101996	105836	109671	113516	117357
	в	96225	100144	104036	107953	111865	115787	119705
	С	96418	100345	104245	108169	112089	116019	119945
	D	98347	102352	106330	110333	114331	118340	122344
	Е	99823	103888	107925	111988	116046	120116	124180
	F	101321	105447	109544	113668	117787	121918	126043
EN-ENG-6	6	(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	104787	108829	112870	116916	120959	125005	129049
То:	Α	105626	109700	113773	117852	121927	126006	130082
	В	107739	111894	116049	120210	124366	128527	132684
	С	107955	112118	116282	120451	124615	128785	132950
	D	110115	114361	118608	122861	127108	131361	135609
	Е	111767	116077	120388	124704	129015	133332	137644
	F	113444	117819	122194	126575	130951	135332	139709

** EN-ENG PAY NOTES

- 1. (a) The pay increment period for full-time employees at the EN-ENG levels 2 to 6 is fifty-two (52) weeks.
 - (b) Part-time employees at the EN-ENG 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 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 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.

4. For employees in the EN-ENG-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 ANNUAL RATES OF PAY

\$) Effective December 22, 2017

A) Effective Decem	ber 22, 2018 – 0	0.8% wage adjustme	ent to all levels and steps
)		

B) Effective December 22, 2018 – 2.0% increase to all levels and steps

C) Effective December 22, 2019 - 0.2% wage adjustment to all levels and steps

D) Effective December 22, 2019 – 2.0% increase to all levels and steps

E) Effective December 22, 2020 – 1.5% increase to all levels and steps

ES-1		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	50948	52730	54578	56486	59255	62024
То:	Α	51356	53152	55015	56938	59730	62521
	в	52384	54216	56116	58077	60925	63772
	С	52489	54325	56229	58194	61047	63900
	D	53539	55412	57354	59358	62268	65178
	Е	54343	56244	58215	60249	63203	66156
	F	55159	57088	59089	61153	64152	67149
ES-2		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	57575	58993	60421	62538	65382	68223
To:	Α	58036	59465	60905	63039	65906	68769
	В	59197	60655	62124	64300	67225	70145
	С	59316	60777	62249	64429	67360	70286
	D	60503	61993	63494	65718	68708	71692
	Е	61411	62923	64447	66704	69739	72768
	F	62333	63867	65414	67705	70786	73860
ES-3		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	67785	70337	72707	75259	78686	82108
To:	Α	68328	70900	73289	75862	79316	82765
	В	69695	72318	74755	77380	80903	84421
	С	69835	72463	74905	77535	81065	84590
	D	71232	73913	76404	79086	82687	86282
	Е	72301	75022	77551	80273	83928	87577
	F	73386	76148	78715	81478	85187	88891

ES-4		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	81114	84090	86660	89493	93565	97636
To:	Α	81763	84763	87354	90209	94314	98418
	В	83399	86459	89102	92014	96201	100387
	С	83566	86632	89281	92199	96394	100588
	D	85238	88365	91067	94043	98322	102600
	Е	86517	89691	92434	95454	99797	104139
	F	87815	91037	93821	96886	101294	105702
ES-5		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	92172	95010	98339	101875	106508	111148
To:	Α	92910	95771	99126	102690	107361	112038
	В	94769	97687	101109	104744	109509	114279
	С	94959	97883	101312	104954	109729	114508
	D	96859	99841	103339	107054	111924	116799
	Е	98312	101339	104890	108660	113603	118551
	F	99787	102860	106464	110290	115308	120330
		<i></i>	(2)		<i></i>		
ES-6	•	(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	103659	107346	110588	113940	119124	124306
То:	A _	104489	108205	111473	114852	120077	125301
	В	106579	110370	113703	117150	122479	127808
	С	106793	110591	113931	117385	122724	128064
	D	108929	112803	116210	119733	125179	130626
	Е	110563	114496	117954	121529	127057	132586
		110000	11(014	110704	100050	100000	104575
	F	112222	116214	119724	123352	128963	134575
FS-7	F						
ES-7 From:		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	(1) 113442	(2) 116706	(3) 119939	(4) 123330	(5) 128944	(6) 134557
	\$ A	(1) 113442 114350	(2) 116706 117640	(3) 119939 120899	(4) 123330 124317	(5) 128944 129976	(6) 134557 135634
From:	\$ A B	(1) 113442 114350 116637	(2) 116706 117640 119993	(3) 119939	(4) 123330 124317 126804	(5) 128944	(6) 134557 135634 138347
From:	\$ A B C	(1) 113442 114350	(2) 116706 117640 119993 120233	(3) 119939 120899 123317 123564	(4) 123330 124317 126804 127058	(5) 128944 129976 132576 132842	(6) 134557 135634 138347 138624
From:	\$ A B C D	(1) 113442 114350 116637 116871 119209	(2) 116706 117640 119993 120233 122638	(3) 119939 120899 123317 123564 126036	 (4) 123330 124317 126804 127058 129600 	(5) 128944 129976 132576 132842 135499	(6) 134557 135634 138347 138624 141397
From:	\$ A B C	(1) 113442 114350 116637 116871	(2) 116706 117640 119993 120233	(3) 119939 120899 123317 123564	(4) 123330 124317 126804 127058	(5) 128944 129976 132576 132842	(6) 134557 135634 138347 138624

ES-8				
From:	\$	119223	to	143997
To:	Α	120177	to	145149
	В	122581	to	148052
	С	122827	to	148349
	D	125284	to	151316
	Е	127164	to	153586
	F	129072	to	155890

** ES PAY NOTES

1. The pay increment period for full-time employees at the ES 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 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 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.

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 ANNUAL RATES OF PAY

\$) Effective December 22, 2017

A) Effective December 22, 2018 – 0.8% wage adjustment to all levels and steps

B) Effective December 22, 2018 – 2.0% increase to all levels and steps

C) Effective December 22, 2019 – 0.2% wage adjustment to all levels and steps

D) Effective December 22, 2019 – 2.0% increase to all levels and steps

E) Effective December 22, 2020 - 1.5% increase to all levels and steps

F) Effective December 22, 2021 – 1.5% increase to all levels and steps

FI-DEVELOPMENTAL

From:	\$	29225	to	55815
To:	Α	29459	to	56262
	в	30049	to	57388
	С	30110	to	57503
	D	30713	to	58654
	Е	31174	to	59534
	F	31642	to	60428

FI-1		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	54654	57180	59710	62234	64759	67290	69821	72345	75164
To:	Α	55092	57638	60188	62732	65278	67829	70380	72924	75766
	в	56194	58791	61392	63987	66584	69186	71788	74383	77282
	С	56307	58909	61515	64115	66718	69325	71932	74532	77437
	D	57434	60088	62746	65398	68053	70712	73371	76023	78986
	Е	58296	60990	63688	66379	69074	71773	74472	77164	80171
	F	59171	61905	64644	67375	70111	72850	75590	78322	81374

FI-1		(10)
From:	\$	77982
To:	Α	78606
	в	80179
	С	80340
	D	81947
	Е	83177
	F	84425

FI-2		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	66525	69613	72701	75787	78874	81960	85044	88475	91908
To:	Α	67058	70170	73283	76394	79505	82616	85725	89183	92644
	в	68400	71574	74749	77922	81096	84269	87440	90967	94497
	С	68537	71718	74899	78078	81259	84438	87615	91149	94686
	D	69908	73153	76397	79640	82885	86127	89368	92972	96580
	Е	70957	74251	77543	80835	84129	87419	90709	94367	98029
	F	72022	75365	78707	82048	85391	88731	92070	95783	99500
FI-3		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
From:	\$	84179	87718	91270	94811	98357	102293	106238	110182	
To:	Α	84853	88420	92001	95570	99144	103112	107088	111064	
	в	86551	90189	93842	97482	101127	105175	109230	113286	
	С	86725	90370	94030	97677	101330	105386	109449	113513	
	D	88460	92178	95911	99631	103357	107494	111638	115784	
	Е	89787	93561	97350	101126	104908	109107	113313	117521	
	F	91134	94965	98811	102643	106482	110744	115013	119284	
FI-4		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
From:	\$	94010	97998	101990	105985	109978	114410	118841	123269	
To:	Α	94763	98782	102806	106833	110858	115326	119792	124256	
	в	96659	100758	104863	108970	113076	117633	122188	126742	
	С	96853	100960	105073	109188	113303	117869	122433	126996	
	D	98791	102980	107175	111372	115570	120227	124882	129536	
	Е	100273	104525	108783	113043	117304	122031	126756	131480	
	F	101778	106093	110415	114739	119064	123862	128658	133453	

** FI PAY NOTES

- 1. (a) The pay increment period for full-time and part-time employees at the FI 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 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 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.

4. For employees in the FI-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 ANNUAL RATES OF PAY

\$) Effective December 22, 2017

A) Effective December 22, 2018 – 0.8% wage adjustment to all levels and steps

B) Effective December 22, 2018 – 2.0% increase to all levels and steps

C) Effective December 22, 2019 - 0.2% wage adjustment to all levels and steps

D) Effective December 22, 2019 – 2.0% increase to all levels and steps

E) Effective December 22, 2020 – 1.5% increase to all levels and steps

LS-1		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	61033	62925	64814	66709	68593	70484	72377	74267	76161
To:	Α	61522	63429	65333	67243	69142	71048	72957	74862	76771
	в	62753	64698	66640	68588	70525	72469	74417	76360	78307
	С	62879	64828	66774	68726	70667	72614	74566	76513	78464
	D	64137	66125	68110	70101	72081	74067	76058	78044	80034
	Е	65100	67117	69132	71153	73163	75179	77199	79215	81235
	F	66077	68124	70169	72221	74261	76307	78357	80404	82454
LS-2		(1)	(2)	(3)	(4)	(5)	(6)			
From:	\$	67492	69716	71941	74164	76394	78624			
To:	Α	68032	70274	72517	74758	77006	79253			
	в	69393	71680	73968	76254	78547	80839			
	С	69532	71824	74116	76407	78705	81001			
	D	70923	73261	75599	77936	80280	82622			
	Е	71987	74360	76733	79106	81485	83862			
	F	73067	75476	77884	80293	82708	85120			
LS-3		(1)	(2)	(3)	(4)	(5)	(6)			
From:	\$	78948	81485	84018	86553	89090	91627			
To:	Α	79580	82137	84691	87246	89803	92361			
	в	81172	83780	86385	88991	91600	94209			
	С	81335	83948	86558	89169	91784	94398			
	D	82962	85627	88290	90953	93620	96286			
	Е	84207	86912	89615	92318	95025	97731			
	F	85471	88216	90960	93703	96451	99197			

LS-4		(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	81738	84681	87625	90577	93525	96468	99417
To:	Α	82392	85359	88326	91302	94274	97240	100213
	в	84040	87067	90093	93129	96160	99185	102218
	С	84209	87242	90274	93316	96353	99384	102423
	D	85894	88987	92080	95183	98281	101372	104472
	Е	87183	90322	93462	96611	99756	102893	106040
	F	88491	91677	94864	98061	101253	104437	107631
LS-5		(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	98547	101774	104996	108213	111441	114667	117890
To:	Α	99336	102589	105836	109079	112333	115585	118834
	в	101323	104641	107953	111261	114580	117897	121211
	С	101526	104851	108169	111484	114810	118133	121454
	D	103557	106949	110333	113714	117107	120496	123884
	Е	105111	108554	111988	115420	118864	122304	125743
	F	106688	110183	113668	117152	120647	124139	127630

** LS PAY NOTES

1. The pay increment period for full-time and part-time employees at the LS 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 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 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.

MG-AFS – MANAGEMENT ANNUAL RATES OF PAY

\$) Effective December 22, 2017

A) Effective December 22, 2018 – 0.8% wage adjustment to all levels and steps

B) Effective December 22, 2018 – 2.0% increase to all levels and steps

C) Effective December 22, 2019 - 0.2% wage adjustment to all levels and steps

D) Effective December 22, 2019 – 2.0% increase to all levels and steps

E) Effective December 22, 2020 - 1.5% increase to all levels and steps

MG-AF	S-1	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	56261	58085	59964	61908	63915	65985	68121	70327	72534
To:	Α	56712	58550	60444	62404	64427	66513	68666	70890	73115
	в	57847	59721	61653	63653	65716	67844	70040	72308	74578
	С	57963	59841	61777	63781	65848	67980	70181	72453	74728
	D	59123	61038	63013	65057	67165	69340	71585	73903	76223
	Е	60010	61954	63959	66033	68173	70381	72659	75012	77367
	F	60911	62884	64919	67024	69196	71437	73749	76138	78528
MG-AF	S-2	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	61525	63522	65575	67702	69895	72158	74494	76907	79322
To:	Α	62018	64031	66100	68244	70455	72736	75090	77523	79957
	В	63259	65312	67422	69609	71865	74191	76592	79074	81557
	С	63386	65443	67557	69749	72009	74340	76746	79233	81721
	D	64654	66752	68909	71144	73450	75827	78281	80818	83356
	Е	65624	67754	69943	72212	74552	76965	79456	82031	84607
	F	66609	68771	70993	73296	75671	78120	80648	83262	85877
		(4)	(2)	(2)	(4)	(E)	(6)	(7)	(0)	(0)
MG-AF		(1)	(2)	(3)	(4)	(5)	(6) 77600	(7)	(8)	(9)
From:	\$	66173	68317	70531	72814	75174	77609	80123	82716	85311
То:	Α	66703	68864	71096	73397	75776	78230	80764	83378	85994
	В	68038	70242	72518	74865	77292	79795	82380	85046	87714
	С	68175	70383	72664	75015	77447	79955	82545	85217	87890
	D	69539	71791	74118	76516	78996	81555	84196	86922	89648
	Е	70583	72868	75230	77664	80181	82779	85459	88226	90993
	F	71642	73962	76359	78829	81384	84021	86741	89550	92358

MG-AF	S-4	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	70335	73022	75812	78705	81714	84835	88073	91436	94796
To:	Α	70898	73607	76419	79335	82368	85514	88778	92168	95555
	в	72316	75080	77948	80922	84016	87225	90554	94012	97467
	С	72461	75231	78104	81084	84185	87400	90736	94201	97662
	D	73911	76736	79667	82706	85869	89148	92551	96086	99616
	Е	75020	77888	80863	83947	87158	90486	93940	97528	101111
	F	76146	79057	82076	85207	88466	91844	95350	98991	102628
MG-AF	S-5	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	84375	87599	90944	94418	98024	101765	105651	109685	113721
To:	Α	85050	88300	91672	95174	98809	102580	106497	110563	114631
	В	86751	90066	93506	97078	100786	104632	108627	112775	116924
	С	86925	90247	93694	97273	100988	104842	108845	113001	117158
	D	88664	92052	95568	99219	103008	106939	111022	115262	119502
	Е	89994	93433	97002	100708	104554	108544	112688	116991	121295
	F	91344	94835	98458	102219	106123	110173	114379	118746	123115
MG-AF		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	92716	96259	99935	103752	107714	111829	116100	120532	124967
To:	Α	93458	97030	100735	104583	108576	112724	117029	121497	125967
	В	95328	98971	102750	106675	110748	114979	119370	123927	128487
	С	95519	99169	102956	106889	110970	115209	119609	124175	128744
	D	97430	101153	105016	109027	113190	117514	122002	126659	131319
	Е	98892	102671	106592	110663	114888	119277	123833	128559	133289
	F	100376	104212	108191	112323	116612	121067	125691	130488	135289

** MG-AFS PAY NOTES

1. The pay increment period for full-time and part-time employees at the MG-AFS 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-AFS 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-AFS 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 ANNUAL RATES OF PAY

\$) Effective December 22, 2017

A) Effective December 22, 2018 -	- 0.8% wage adjustment to all levels and steps

B) Effective December 22, 2018 – 2.0% increase to all levels and steps

C) Effective December 22, 2019 - 0.2% wage adjustment to all levels and steps

D) Effective December 22, 2019 – 2.0% increase to all levels and steps

E) Effective December 22, 2020 - 1.5% increase to all levels and steps

PC-1					(3)	(4)	(5)	(6)	(7)
From:	\$	36155	to	59332	61845	64404	66953	69512	72071
To:	Α	36445	to	59807	62340	64920	67489	70069	72648
	в	37174	to	61004	63587	66219	68839	71471	74101
	С	37249	to	61127	63715	66352	68977	71614	74250
	D	37994	to	62350	64990	67680	70357	73047	75735
	Е	38564	to	63286	65965	68696	71413	74143	76872
	F	39143	to	64236	66955	69727	72485	75256	78026
PC-2		(1)	(2)	(3)	(4)	(5)	(6)		
From:	\$	70617	73418	76206	79006	81798	84589		
To:	Α	71182	74006	76816	79639	82453	85266		
	в	72606	75487	78353	81232	84103	86972		
	С	72752	75638	78510	81395	84272	87146		
	D	74208	77151	80081	83023	85958	88889		
	Е	75322	78309	81283	84269	87248	90223		
	F	76452	79484	82503	85534	88557	91577		
PC-3		(1)	(2)	(3)	(4)	(5)	(6)		
From:	\$	85087	88314	91561	94785	98021	101249		
To:	Α	85768	89021	92294	95544	98806	102059		
	В	87484	90802	94140	97455	100783	104101		
	С	87659	90984	94329	97650	100985	104310		
	D	89413	92804	96216	99603	103005	106397		
	Е	90755	94197	97660	101098	104551	107993		
	F	92117	95610	99125	102615	106120	109613		

PC-4		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	98583	102029	105479	108928	112377	115826
To:	Α	99372	102846	106323	109800	113277	116753
	В	101360	104903	108450	111996	115543	119089
	С	101563	105113	108667	112220	115775	119328
	D	103595	107216	110841	114465	118091	121715
	Е	105149	108825	112504	116182	119863	123541
	F	106727	110458	114192	117925	121661	125395
PC-5		(1)	(2)	(3)	(4)	(5)	
From:	\$	111060	114871	118701	122530	126356	
To:	Α	111949	115790	119651	123511	127367	
	В	114188	118106	122045	125982	129915	
	С	114417	118343	122290	126234	130175	
	D	116706	120710	124736	128759	132779	
	Е	118457	122521	126608	130691	134771	
	F	120234	124359	128508	132652	136793	

APPENDIX "A"

** PC PAY NOTES

1. The pay increment period for full-time and part-time employees at the PC levels 1 to 5 other than those paid in that part of the PC-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 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 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.

4. For employees in the PC-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 ANNUAL RATES OF PAY

\$) Effective December 22, 2017

A)	Effective December 22,	2018 - 0.8%	wage adjust	stment to all	levels and steps
	,		5 5		

B) Effective December 22, 2018 – 2.0% increase to all levels and steps

C) Effective December 22, 2019 - 0.2% wage adjustment to all levels and steps

D) Effective December 22, 2019 – 2.0% increase to all levels and steps

E) Effective December 22, 2020 – 1.5% increase to all levels and steps

PS-1		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	49017	51252	53496	55731	57975	60214	62455	64703	66948
To:	Α	49410	51663	53924	56177	58439	60696	62955	65221	67484
	в	50399	52697	55003	57301	59608	61910	64215	66526	68834
	С	50500	52803	55114	57416	59728	62034	64344	66660	68972
	D	51510	53860	56217	58565	60923	63275	65631	67994	70352
	Е	52283	54668	57061	59444	61837	64225	66616	69014	71408
	F	53068	55489	57917	60336	62765	65189	67616	70050	72480
PS-2		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
From:	\$	63290	66090	68893	71697	74496	77304	80104	82907	
To:	Α	63797	66619	69445	72271	75092	77923	80745	83571	
	в	65073	67952	70834	73717	76594	79482	82360	85243	
	С	65204	68088	70976	73865	76748	79641	82525	85414	
	D	66509	69450	72396	75343	78283	81234	84176	87123	
	Е	67507	70492	73482	76474	79458	82453	85439	88430	
	F	68520	71550	74585	77622	80650	83690	86721	89757	
PS-3		(1)	(2)	(3)	(4)	(5)	(6)	(7)		
From:	\$	74400	77611	80824	84033	87257	90481	93704		
To:	Α	74996	78232	81471	84706	87956	91205	94454		
	в	76496	79797	83101	86401	89716	93030	96344		
	С	76649	79957	83268	86574	89896	93217	96537		
	D	78182	81557	84934	88306	91694	95082	98468		
	Е	79355	82781	86209	89631	93070	96509	99946		
	F	80546	84023	87503	90976	94467	97957	101446		

PS-4		(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	83637	87317	90993	94678	98359	102038	105719
To:	Α	84307	88016	91721	95436	99146	102855	106565
	в	85994	89777	93556	97345	101129	104913	108697
	С	86166	89957	93744	97540	101332	105123	108915
	D	87890	91757	95619	99491	103359	107226	111094
	Е	89209	93134	97054	100984	104910	108835	112761
	F	90548	94532	98510	102499	106484	110468	114453
PS-5		(1)	(2)	(3)	(4)	(5)	(6)	(7)
From:	\$	93719	97903	102093	106270	110257	114141	118025
То:	Α	94469	98687	102910	107121	111140	115055	118970
	в	96359	100661	104969	109264	113363	117357	121350
	С	96552	100863	105179	109483	113590	117592	121593
	D	98484	102881	107283	111673	115862	119944	124025
	Е	99962	104425	108893	113349	117600	121744	125886
	F	101462	105992	110527	115050	119364	123571	127775

** PS PAY NOTES

1. The pay increment period for full-time and part-time employees at the PS 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 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 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.

SE – SCIENTIFIC RESEARCH ANNUAL RATES OF PAY

\$) Effective December 22, 2017

A)	Effective December 22,	2018 - 0.8%	wade adit	ustment to a	all levels and	steps

B) Effective December 22, 2018 – 2.0% increase to all levels and steps

C) Effective December 22, 2019 – 0.2% wage adjustment to all levels and steps

D) Effective December 22, 2019 – 2.0% increase to all levels and steps

E) Effective December 22, 2020 – 1.5% increase to all levels and steps

F) Effective December 22, 2021 – 1.5% increase to all levels and steps

SUBGROUP: RESEARCH SCIENTIST

SE-RE	S-1	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
From:	\$	57466	60491	63515	66543	69565	72584	75609	78634	
To:	Α	57926	60975	64024	67076	70122	73165	76214	79264	
	в	59085	62195	65305	68418	71525	74629	77739	80850	
	С	59204	62320	65436	68555	71669	74779	77895	81012	
	D	60389	63567	66745	69927	73103	76275	79453	82633	
	Е	61295	64521	67747	70976	74200	77420	80645	83873	
	F	62215	65489	68764	72041	75313	78582	81855	85132	
SE-RE	S-2	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SE-RE From:	S-2 \$	(1) 71360	(2) 75800	(3) 80243	(4) 84688	(5) 89131	(6) 93567	(7) 98015	(8) 102454	(9) 106889
From:	\$	71360	75800	80243	84688	89131	93567	98015	102454	106889
From:	\$ A	71360 71931	75800 76407	80243 80885	84688 85366	89131 89845	93567 94316	98015 98800	102454 103274	106889 107745
From:	\$ A B	71360 71931 73370	75800 76407 77936	80243 80885 82503	84688 85366 87074	89131 89845 91642	93567 94316 96203	98015 98800 100776	102454 103274 105340	106889 107745 109900
From:	\$ A B C	71360 71931 73370 73517	75800 76407 77936 78092	80243 80885 82503 82669	84688 85366 87074 87249	89131 89845 91642 91826	93567 94316 96203 96396	98015 98800 100776 100978	102454 103274 105340 105551	106889 107745 109900 110120
From:	\$ A B C D	71360 71931 73370 73517 74988	75800 76407 77936 78092 79654	80243 80885 82503 82669 84323	84688 85366 87074 87249 88994	89131 89845 91642 91826 93663	93567 94316 96203 96396 98324	98015 98800 100776 100978 102998	102454 103274 105340 105551 107663	106889 107745 109900 110120 112323

SE-RES	S-2	(10)
From:	\$	111323
To:	Α	112214
	в	114459
	С	114688
	D	116982
	Е	118737
	F	120519

SE-RE	S-3	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	90179	93738	97297	100855	104417	107976	111534	115093	118651
To:	Α	90901	94488	98076	101662	105253	108840	112427	116014	119601
	В	92720	96378	100038	103696	107359	111017	114676	118335	121994
	С	92906	96571	100239	103904	107574	111240	114906	118572	122238
	D	94765	98503	102244	105983	109726	113465	117205	120944	124683
	Е	96187	99981	103778	107573	111372	115167	118964	122759	126554
	F	97630	101481	105335	109187	113043	116895	120749	124601	128453
05 DE	• •	(40)								
SE-RE		(10) 122216								
From: To:	\$ A	122210								
10.	B	125658								
	C	125050								
	D	128429								
	E	130356								
	F	132312								
SE-RE	S-4	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
				44 - 0 0 0	110052	10000	107750	101704	105656	
From:	\$	107997	111950	115900	119853	123802	127752	131704	135656	
From: To:	\$ A	107997 108861	112846	115900 116828	120812	123802 124793	127752	131704 132758	135656 136742	
		108861 111039	112846 115103	116828 119165	120812 123229	124793 127289	128775 131351	132758 135414	136742 139477	
	Α	108861 111039 111262	112846 115103 115334	116828 119165 119404	120812 123229 123476	124793 127289 127544	128775 131351 131614	132758 135414 135685	136742 139477 139756	
	A B	108861 111039 111262 113488	112846 115103 115334 117641	116828 119165 119404 121793	120812 123229 123476 125946	124793 127289 127544 130095	128775 131351 131614 134247	132758 135414 135685 138399	136742 139477 139756 142552	
	A B C D E	108861 111039 111262 113488 115191	112846 115103 115334 117641 119406	116828 119165 119404 121793 123620	120812 123229 123476 125946 127836	124793 127289 127544 130095 132047	128775 131351 131614 134247 136261	132758 135414 135685 138399 140475	136742 139477 139756 142552 144691	
	A B C D	108861 111039 111262 113488	112846 115103 115334 117641	116828 119165 119404 121793	120812 123229 123476 125946	124793 127289 127544 130095	128775 131351 131614 134247	132758 135414 135685 138399	136742 139477 139756 142552	
To:	A B C D E F	108861 111039 111262 113488 115191 116919	112846 115103 115334 117641 119406 121198	116828 119165 119404 121793 123620 125475	120812 123229 123476 125946 127836 129754	124793 127289 127544 130095 132047 134028	128775 131351 131614 134247 136261 138305	132758 135414 135685 138399 140475 142583	136742 139477 139756 142552 144691 146862	
To: SE-RE	A B C D E F	108861 111039 111262 113488 115191 116919 (1)	112846 115103 115334 117641 119406 121198 (2)	116828 119165 119404 121793 123620 125475 (3)	120812 123229 123476 125946 127836 129754 (4)	124793 127289 127544 130095 132047 134028 (5)	128775 131351 131614 134247 136261 138305 (6)	132758 135414 135685 138399 140475 142583 (7)	136742 139477 139756 142552 144691 146862 (8)	
To: SE-RES From:	A B C D F S-5 \$	108861 111039 111262 113488 115191 116919 (1) 118250	112846 115103 115334 117641 119406 121198 (2) 122579	116828 119165 119404 121793 123620 125475 (3) 126905	120812 123229 123476 125946 127836 129754 (4) 131232	124793 127289 127544 130095 132047 134028 (5) 135561	128775 131351 131614 134247 136261 138305 (6) 139889	132758 135414 135685 138399 140475 142583 (7) 144214	136742 139477 139756 142552 144691 146862 (8) 148542	
To: SE-RE	A B C D E F	108861 111039 111262 113488 115191 116919 (1)	112846 115103 115334 117641 119406 121198 (2)	116828 119165 119404 121793 123620 125475 (3)	120812 123229 123476 125946 127836 129754 (4)	124793 127289 127544 130095 132047 134028 (5)	128775 131351 131614 134247 136261 138305 (6)	132758 135414 135685 138399 140475 142583 (7)	136742 139477 139756 142552 144691 146862 (8)	
To: SE-RES From:	A B C D E F S-5 \$ A	108861 111039 111262 113488 115191 116919 (1) 118250 119196	112846 115103 115334 117641 119406 121198 (2) 122579 123560	116828 119165 119404 121793 123620 125475 (3) 126905 127921	120812 123229 123476 125946 127836 129754 (4) 131232 132282	124793 127289 127544 130095 132047 134028 (5) 135561 136646	128775 131351 131614 134247 136261 138305 (6) 139889 141009	132758 135414 135685 138399 140475 142583 (7) 144214 145368	136742 139477 139756 142552 144691 146862 (8) 148542 149731	
To: SE-RES From:	A B C D E F S-5 \$ A B	108861 111039 111262 113488 115191 116919 (1) 118250 119196 121580	112846 115103 115334 117641 119406 121198 (2) 122579 123560 126032	116828 119165 119404 121793 123620 125475 (3) 126905 127921 130480	120812 123229 123476 125946 127836 129754 (4) 131232 132282 13282 134928	124793 127289 127544 130095 132047 134028 (5) 135561 136646 139379	128775 131351 131614 134247 136261 138305 (6) 139889 141009 143830	132758 135414 135685 138399 140475 142583 (7) 144214 145368 148276	136742 139477 139756 142552 144691 146862 (8) 148542 149731 152726	
To: SE-RES From:	A B C D E F S-5 \$ A B C	108861 111039 111262 113488 115191 116919 (1) 118250 119196 121580 121824	112846 115103 115334 117641 119406 121198 (2) 122579 123560 126032 126285	116828 119165 119404 121793 123620 125475 (3) 126905 127921 130480 130741	120812 123229 123476 125946 127836 129754 (4) 131232 132282 134928 135198	124793 127289 127544 130095 132047 134028 (5) 135561 136646 139379 139658	128775 131351 131614 134247 136261 138305 (6) 139889 141009 143830 144118	132758 135414 135685 138399 140475 142583 (7) 144214 145368 148276 148573	136742 139477 139756 142552 144691 146862 (8) 148542 149731 152726 153032	

SUBGROUP: RESEARCH MANAGER

SE-RE	M-1	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	92004	95567	99128	102684	106245	109803	113363	116922	120483
To:	Α	92741	96332	99922	103506	107095	110682	114270	117858	121447
	в	94596	98259	101921	105577	109237	112896	116556	120216	123876
	С	94786	98456	102125	105789	109456	113122	116790	120457	124124
	D	96682	100426	104168	107905	111646	115385	119126	122867	126607
	Е	98133	101933	105731	109524	113321	117116	120913	124711	128507
	F	99605	103462	107317	111167	115021	118873	122727	126582	130435
SE-RE		(10)								
From:	\$	124039								
To:	Α	125032								
	в	127533								
	С	127789								
	D	130345								
	Е	132301								
	F	134286								
SE-RE	M-2	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
From:	\$	106092	109686	113282	116883	120483	124076	127676	131273	134868
To:	Ψ Α	106941	110564	114189	117819	120103	125069	128698	132324	135947
10.		109080	112776	11410)	120176	123876	12300)	120070	132924	138666
	B									
	С	109299	113002	116706	120417	124124	127827	131535	135241	138944
	D	111485	115263	119041	122826	126607	130384	134166	137946	141723
	Е	113158	116992	120827	124669	128507	132340	136179	140016	143849

M-2	(10)
\$	138470
Α	139578
в	142370
С	142655
D	145509
Е	147692
	A B C D

F 149908

F 114856 118747 122640 126540 130435 134326 138222 142117 146007

SE 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 and REM classifications shall be considered for a first (1st) pay increment on the first (1st) 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 (1st) of April immediately following the employee's date of appointment, provided the employee did not receive an increment in his 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 his 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, he shall be paid in the new scale of rates at the rate shown immediately below his former rate, unless he was otherwise informed in writing prior to his appointment that a negotiated pay increase would not apply to him, in which case he shall be paid at the rate of pay nearest to but not less than the rate of pay at which he was appointed.

SI – SOCIAL SCIENCE SUPPORT ANNUAL RATES OF PAY

\$) Effective December 22, 2017
A) Effective December 22, 2018 – 0.8% wage adjustment to all levels and steps
B) Effective December 22, 2018 – 2.0% increase to all levels and steps
C) Effective December 22, 2019 – 0.2% wage adjustment to all levels and steps
D) Effective December 22, 2019 – 2.0% increase to all levels and steps
E) Effective December 22, 2020 – 1.5% increase to all levels and steps
F) Effective December 22, 2021 – 1.5% increase to all levels and steps

SI-1		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	50948	52730	54578	56486	59255	62024
To:	Α	51356	53152	55015	56938	59730	62521
	в	52384	54216	56116	58077	60925	63772
	С	52489	54325	56229	58194	61047	63900
	D	53539	55412	57354	59358	62268	65178
	Е	54343	56244	58215	60249	63203	66156
	F	55159	57088	59089	61153	64152	67149
SI-2		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	57575	58993	60421	62538	65382	68223
To:	Α	58036	59465	60905	63039	65906	68769
	в	59197	60655	62124	64300	67225	70145
	С	59316	60777	62249	64429	67360	70286
	D	60503	61993	63494	65718	68708	71692
	Е	61411	62923	64447	66704	69739	72768
	F	62333	63867	65414	67705	70786	73860
SI-3		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	63296	65163	67022	68876	71268	73663
To:	Α	63803	65685	67559	69428	71839	74253
	В	65080	66999	68911	70817	73276	75739
	С	65211	67133	69049	70959	73423	75891
	D	66516	68476	70430	72379	74892	77409
	Е	67514	69504	71487	73465	76016	78571
	F	68527	70547	72560	74567	77157	79750

SI-4		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	67785	70337	72707	75259	78686	82108
To:	Α	68328	70900	73289	75862	79316	82765
	в	69695	72318	74755	77380	80903	84421
	С	69835	72463	74905	77535	81065	84590
	D	71232	73913	76404	79086	82687	86282
	Е	72301	75022	77551	80273	83928	87577
	F	73386	76148	78715	81478	85187	88891
SI-5		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	81114	84090	86660	89493	93565	97636
To:	Α	81763	84763	87354	90209	94314	98418
	в	83399	86459	89102	92014	96201	100387
	С	83566	86632	89281	92199	96394	100588
	D	85238	88365	91067	94043	98322	102600
	Е	86517	89691	92434	95454	99797	104139
	F	87815	91037	93821	96886	101294	105702
<u> </u>		(4)		()	(4)		()
SI-6	•	(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	92172	95010	98339	101875	106508	111148
	A	92172 92910	95010 95771	98339 99126	101875 102690	106508 107361	111148 112038
From:	A B	92172 92910 94769	95010 95771 97687	98339 99126 101109	101875 102690 104744	106508 107361 109509	111148 112038 114279
From:	A B C	92172 92910 94769 94959	95010 95771 97687 97883	98339 99126 101109 101312	101875 102690 104744 104954	106508 107361 109509 109729	111148 112038 114279 114508
From:	A B C D	92172 92910 94769 94959 96859	95010 95771 97687 97883 99841	98339 99126 101109 101312 103339	101875 102690 104744 104954 107054	106508 107361 109509 109729 111924	111148 112038 114279 114508 116799
From:	A B C D E	92172 92910 94769 94959 96859 98312	95010 95771 97687 97883 99841 101339	98339 99126 101109 101312 103339 104890	101875 102690 104744 104954 107054 108660	106508 107361 109509 109729 111924 113603	111148 112038 114279 114508 116799 118551
From:	A B C D	92172 92910 94769 94959 96859	95010 95771 97687 97883 99841	98339 99126 101109 101312 103339	101875 102690 104744 104954 107054	106508 107361 109509 109729 111924	111148 112038 114279 114508 116799
From:	A B C D E	92172 92910 94769 94959 96859 98312 99787	95010 95771 97687 97883 99841 101339 102860	98339 99126 101109 101312 103339 104890 106464	101875 102690 104744 104954 107054 108660 110290	106508 107361 109509 109729 111924 113603 115308	111148 112038 114279 114508 116799 118551 120330
From: To:	A B C D E	92172 92910 94769 94959 96859 98312	95010 95771 97687 97883 99841 101339	98339 99126 101109 101312 103339 104890	101875 102690 104744 104954 107054 108660	106508 107361 109509 109729 111924 113603	111148 112038 114279 114508 116799 118551
From: To: SI-7	A B C D E F	92172 92910 94769 94959 96859 98312 99787 (1)	95010 95771 97687 97883 99841 101339 102860 (2)	98339 99126 101109 101312 103339 104890 106464 (3)	101875 102690 104744 104954 107054 108660 110290 (4)	106508 107361 109509 109729 111924 113603 115308 (5)	111148 112038 114279 114508 116799 118551 120330 (6)
From: To: SI-7 From:	A B C D E F	92172 92910 94769 94959 96859 98312 99787 (1) 103659	95010 95771 97687 97883 99841 101339 102860 (2) 107346	98339 99126 101109 101312 103339 104890 106464 (3) 110588	101875 102690 104744 104954 107054 108660 110290 (4) 113940	106508 107361 109509 109729 111924 113603 115308 (5) 119124	111148 112038 114279 114508 116799 118551 120330 (6) 124306
From: To: SI-7 From:	A B C D E F \$ A	92172 92910 94769 94959 96859 98312 99787 (1) 103659 104489	95010 95771 97687 97883 99841 101339 102860 (2) 107346 108205	98339 99126 101109 101312 103339 104890 106464 (3) 110588 111473	101875 102690 104744 104954 107054 108660 110290 (4) 113940 114852	106508 107361 109509 109729 111924 113603 115308 (5) 119124 120077	111148 112038 114279 114508 116799 118551 120330 (6) 124306 125301
From: To: SI-7 From:	A B C D E F \$ A B	92172 92910 94769 94959 96859 98312 99787 (1) 103659 104489 106579	95010 95771 97687 97883 99841 101339 102860 (2) 107346 108205 110370	98339 99126 101109 101312 103339 104890 106464 (3) 110588 111473 113703	101875 102690 104744 104954 107054 108660 110290 (4) 113940 114852 117150	106508 107361 109509 109729 111924 113603 115308 (5) 119124 120077 122479	111148 112038 114279 114508 116799 118551 120330 (6) 124306 125301 127808
From: To: SI-7 From:	A B C D E F \$ A B C	92172 92910 94769 94959 96859 98312 99787 (1) 103659 104489 106579 106793	95010 95771 97687 97883 99841 101339 102860 (2) 107346 108205 110370 110591	98339 99126 101109 101312 103339 104890 106464 (3) 110588 111473 113703 113931	101875 102690 104744 104954 107054 108660 110290 (4) 113940 114852 117150 117385	106508 107361 109509 109729 111924 113603 115308 (5) 119124 120077 122479 122724	111148 112038 114279 114508 116799 118551 120330 (6) 124306 125301 127808 128064
From: To: SI-7 From:	A B C D E F \$ A B C D	92172 92910 94769 94959 96859 98312 99787 (1) 103659 104489 106579 106793 108929	95010 95771 97687 97883 99841 101339 102860 (2) 107346 108205 110370 110591 112803	98339 99126 101109 101312 103339 104890 106464 (3) 110588 111473 113703 113931 116210	101875 102690 104744 104954 107054 108660 110290 (4) 113940 114852 117150 117385 119733	106508 107361 109509 109729 111924 113603 115308 (5) 119124 120077 122479 122724 125179	111148 112038 114279 114508 116799 118551 120330 (6) 124306 125301 127808 128064 130626

SI-8		(1)	(2)	(3)	(4)	(5)	(6)
From:	\$	113442	116706	119939	123330	128944	134557
To:	Α	114350	117640	120899	124317	129976	135634
	в	116637	119993	123317	126804	132576	138347
	С	116871	120233	123564	127058	132842	138624
	D	119209	122638	126036	129600	135499	141397
	Е	120998	124478	127927	131544	137532	143518
	F	122813	126346	129846	133518	139595	145671
	C D E	116871 119209 120998	120233 122638 124478	123564 126036 127927	127058 129600 131544	132842 135499 137532	138624 141397 143518

**** SI PAY NOTES**

1. The pay increment period for full-time and part-time employees at the SI 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 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 classification prior to the signing date of this Agreement remains unchanged.

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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.

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 PAY NOTES

PAY INCREMENT AND PAY ADJUSTMENT ADMINISTRATION FOR DEVELOPMENTAL SCALE OF RATES

1. The DEV scale of rates includes only employees being paid in the following groups and levels:

AU DEV CH-1 scale of rates between steps 1 and 2 CO-DEV EN-ENG-1 FI-DEV PC-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 scale of rates is six (6) months. A part-time employee paid in any of the DEV 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 scale of rates, with the exception of the AU-DEV, 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-DEV 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 scale of rates, with the exception of the AU-DEV, shall have his pay adjusted to a step:

- (a) Effective December 22, 2018, in the "A" scale of rates that is nearest to but not more than zero decimal eight percent (0.8%) higher than his former rate of pay.
- (b) Effective December 22, 2018, in the "B" scale of rates that is nearest to but not more than two decimal zero percent (2.0%) higher than his former rate of pay.
- (c) Effective December 22, 2019, in the "C" scale of rates that is nearest to but not more than zero decimal two percent (0.2%) higher than his former rate of pay.
- (d) Effective December 22, 2019, in the "D" scale of rates that is nearest to but not more than two decimal zero percent (2.0%) higher than his former rate of pay.
- (e) Effective December 22, 2020, in the "E" scale of rates that is nearest to but not more than one decimal five percent (1.5%) higher than his former rate of pay.

(f) Effective December 22, 2021, in the "F" scale of rates that is nearest to but not more than one decimal five percent (1.5%) higher than his former rate of pay.

Paragraph 6 applies only to employees classified as AU-DEV

**

- 6. An employee paid in AU-DEV scale of rates shall have his pay adjusted to a step:
 - (a) Effective December 22, 2018, in the "A" scale of rates that is nearest to but not more than zero point eight percent (0.8%) higher than his former rate of pay.
 - (b) Effective December 22, 2018, in the "B" scale of rates that is nearest to but not more than two decimal zero percent (2.0%) higher than his former rate of pay.
 - (c) Effective December 22, 2019, in the "C" scale of rates that is nearest to but not more than zero decimal two percent (0.2%) higher than his former rate of pay.
 - (d) Effective December 22, 2019, in the "D" scale of rates that is nearest to but not more than two decimal zero percent (2.0%) higher than his former rate of pay.
 - (e) Effective December 22, 2020, in the "E" scale of rates that is nearest to but not more than one decimal five percent (1.5%) higher than his former rate of pay.
 - (f) Effective December 22, 2021, in the "F" scale of rates that is nearest to but not more than one decimal five percent (1.5%) higher than his former rate of pay.

** APPENDIX "B"

MEMORANDUM OF UNDERSTANDING IN RESPECT OF THE REIMBURSEMENT OF PROFESSIONAL ENGINEERING (P.Eng) ANNUAL MEMBERSHIP FEES

Preamble

The parties agree that in respect to the reimbursement of annual membership fees to provincial-territorial Professional Engineering (P.Eng) 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.

SIGNED AT OTTAWA, this 23rd day of the month of August, 2019.

The Canada Revenue Agency

Chi.p

The Professional Institute of the Public Service of Canada

Mail Eder

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/EEE) 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 and PIPSC-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/EEE) 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 and provide technical opinions as required by the Employer.

Reimbursement of annual membership fees in the Canadian Institute of Chartered Business Valuators (CBV/EEE) and to one of its provincial-territorial organizations applies to employees who are classified as AU 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

Chi.p

The Professional Institute of the Public Service of Canada

Mail Eder

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 and PIPSC-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, 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

Chi.p

The Professional Institute of the Public Service of Canada

Mail Eder

APPENDIX "E"

MEMORANDUM OF UNDERSTANDING IN RESPECT OF THE CONTINUED APPLICATION OF CERTAIN PROVISIONS FOR POSITIONS CONVERTED TO MG

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 who are converted to the MG Group, as well as reimbursement of recognized professional annual membership fees for AFS bargaining unit members converted to the MG 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 valuators 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 bargaining unit who were eligible for such reimbursement based on their former group and level prior to conversion to MG.

2. Subsequent appointments to the MG Group

The parties further recognize that employees who are subsequently appointed to the MG Group following conversion, will continue to be subject to the specific benefits provided in the MOU based on the same conditions and principles as specified above for employees who were converted to the MG Group.

The reimbursement of professional annual membership fees will cease should the MG 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

Chr.p

The Professional Institute of the Public Service of Canada

Mail Eder

**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-03 to the PS-05 levels for the performance of PS duties for the life of this Agreement.

2. The parties agree that PS 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) of Appendix H -Memorandum of Understanding with Respect to Implementation of the Collective Agreement, PS 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-AFS 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

	Annual Amount	Daily Amount
PS-03	\$5,400	\$20.70
PS-04	\$5,000	\$19.17
PS-05	\$5,000	\$19.17

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.

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 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 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 may be subject to consultation.

SIGNED AT OTTAWA, this 23rd day of the month of August, 2019.

The Canada Revenue Agency

Chi.p

The Professional Institute of the Public Service of Canada

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** APPENDIX "G"

WORK FORCE ADJUSTMENT APPENDIX TO INSTITUTE – AUDIT, FINANCIAL, AND SCIENTIFIC COLLECTIVE AGREEMENT

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GENERAL

Any reference to sending notice to the Institute shall include the President of the AFS group and the President of PIPSC.

Application

This Appendix to the Audit, Financial, and Scientific collective agreement applies to the members of the AU, CO, AC, EN, CH, PS, SE, FI, ES, SI, LS, ED, MG, PC and CS occupational groups 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 Work Force Adjustment appendix and that article, the present Work Force Adjustment appendix will take precedence.

Objectives

It is the policy of the CRA to maximize employment opportunities for indeterminate employees affected by work force adjustment situations, primarily through ensuring that, wherever possible, alternative employment opportunities are provided to them. This should not be construed as the continuation of a specific position or job but rather as continued employment.

To this end, every indeterminate employee whose services will no longer be required because of a work force adjustment situation and for whom the Commissioner knows or can predict employment availability will receive a guarantee of a reasonable job offer within the CRA. Those employees for whom the Commissioner cannot provide the guarantee will have access to transitional employment arrangements (as per Part VI and VII).

**

In the case of surplus 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) – occurs when a surplus employee makes a request to the Commissioner, in writing, to be laid off at an earlier date than that originally scheduled, and the Commissioner concurs. Lay-off entitlements begin on the actual date of lay-off.

Affected employee (employé/employée touché(e)) – is an indeterminate employee who has been informed in writing that their services may no longer be required because of a work force adjustment situation.

Alternation (échange de postes) – occurs when an opting employee (not a surplus employee) who wishes to remain in the CRA exchanges positions with a non-affected employee (the alternate) willing to leave the CRA with a Transition Support Measure or with an education allowance.

Alternative delivery initiative (diversification des modes de prestation des services) – is the transfer of any work, undertaking or business to any employer that is outside the CRA.

Commissioner (commissaire) – has the same meaning as in the definition of section 2 of the Canada Revenue Agency Act (CRA Act), and also means their official designate as per section 37(1) and (2) of the Canada Revenue Agency Act.

Education allowance (indemnité d'étude) – is one of the options provided to an indeterminate employee affected by normal work force adjustment 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 fifteen thousand dollars (\$15,000).

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 work force adjustment. The Commissioner will be expected to provide a guarantee of a reasonable job offer to those affected employees for whom the employee knows or can predict employment availability in the CRA. Surplus employees in receipt of this guarantee will not have access to the options available in Part VI of this Appendix.

Laid-off person (personne mise en disponibilité) – is a person who has been laid-off pursuant to section 51(1)(g) of the 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) – is a written notice of lay-off to be given to a surplus employee at least one month before the scheduled lay-off date. This period is included in the surplus period.

Lay-off preferred status (statut privilégié de mise en disponibilité) – a person who has been laid off is entitled to a preferred status for appointment without 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 (employé optant) – is an indeterminate employee whose services will no longer be required because of a work force adjustment situation and who has not received a guarantee of a reasonable job offer from the Commissioner and who has one hundred and twenty (120) days to consider the options of Part 6.4 of this Appendix.

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

Preferred status administration system (système d'administration du statut privilégié) – is 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) – is 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) – is an offer of indeterminate employment within the CRA, normally at an equivalent level but could include lower levels. Surplus employees must be both trainable and mobile. Where practicable, a reasonable job offer shall be within the employee's headquarters as defined in the CRA Travel Policy.

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 a Financial Administration Act (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 credits.

Relocation (réinstallation) – is the authorized geographic move of a surplus employee or laid-off person from one place of duty to another place of duty, beyond what, according to local custom, is a normal commuting distance.

Relocation of work unit (réinstallation d'une unité de travail) – is the authorized move of a work unit of any size to a place of duty beyond what, according to local custom, is normal commuting distance from the former work location and from the employee's current residence.

Retraining (recyclage) – is on-the-job training or other training intended to enable affected employees, surplus employees, and laid-off persons to qualify for known or anticipated vacancies within the CRA.

Surplus employee (employé excédentaire) – is an indeterminate employee who has been formally declared surplus, in writing, by the Commissioner.

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

Surplus status (statut d'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) – is one of the options provided to an opting employee for whom the Commissioner cannot guarantee a reasonable job offer. The Transition Support Measure is a cash payment based on the employee's years of service, as per Annex B.

Twelve-month surplus preferred status period in which to secure a reasonable job offer (statut privilégié d'employé/employée excédentaire d'une durée de douze mois pour trouver une offre d'emploi raisonnable) – is one of the options provided to an opting employee for whom the Commissioner cannot guarantee a reasonable job offer.

Work force adjustment (réaménagement des effectifs) – is a situation that occurs when the Commissioner decides that the services of one or more indeterminate employees will no longer be required beyond a specified date because of a lack of work, the discontinuance of a function, a relocation in which the employee does not wish to relocate, or an alternative delivery initiative.

Monitoring

The application of the Work Force Adjustment appendix will be monitored by the CRA.

References

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

Canada Revenue Agency Act Canada Labour Code, Part 1 CRA Relocation Policy CRA Staffing Program CRA Travel Policy Financial Administration Act Pay Rate Selection (Treasury Board Manual, Pay administration volume, chapter 3) 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 Work Force Adjustment Section.

Enquiries by employees pertaining to entitlements to a preferred status for appointment should be directed to the CRA human resource advisors.

PART I

ROLES AND RESPONSIBILITIES

1.1 CRA

1.1.1 Since indeterminate employees who are affected by work force adjustment situations are not themselves responsible for such situations, it is the responsibility of the CRA to ensure that they are treated equitably and, whenever possible, given every reasonable opportunity to continue their careers as CRA employees.

1.1.2 The CRA shall carry out effective human resource planning to minimize the impact of work force adjustment situations on indeterminate employees, and on the CRA.

1.1.3 The CRA shall:

- (a) establish work force adjustment committees, where appropriate, to advise and consult on the work force adjustment situations; and
- (b) notify the Institute of the responsible officers who will administer this Appendix.

1.1.4 The CRA shall establish systems to facilitate appointment or retraining of the CRA's affected employees, surplus employees, and laid-off persons.

1.1.5 When the Commissioner determines that the services of an employee are no longer required beyond a specified date due to lack of work or discontinuance of a function, the Commissioner shall advise the employee, in writing, that their services will no longer be required.

Such a communication shall also indicate if the employee:

• is being provided a guarantee of a reasonable job offer from the Commissioner and that the employee will be in surplus status from that date on,

or

• is an opting employee and has access to the options of section 6.4 of this Appendix because the employee is not in receipt of a guarantee of a reasonable job offer from the Commissioner.

Where applicable, the communication should also provide the information relative to the employee's possible lay-off date.

1.1.6 The Commissioner will be expected to provide a guarantee of a reasonable job offer for those employees subject to work force adjustment for whom they know or can predict employment availability in the CRA.

1.1.7 Where the Commissioner cannot provide a guarantee of a reasonable job offer, the Commissioner will provide one hundred and twenty (120) days to consider the three (3) options outlined in Part VI of this Appendix to all opting employees before a decision is required of them. If the employee fails to select an option, the employee will be deemed to have selected option (a), twelve (12)-month surplus preferred status period in which to secure a reasonable job offer.

1.1.8 The Commissioner shall make a determination to either provide a guarantee of a reasonable job offer or access to the options set out in 6.4 of this Appendix, upon request of any indeterminate affected employee who can demonstrate that their duties have already ceased to exist.

1.1.9 The CRA shall advise and consult with the Institute representatives as completely as possible regarding any work force adjustment situation as soon as possible after the decision has been made and throughout the process and 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 shall advise in writing the employee and the Institute indicating the reasons for the decision.

1.1.11 The CRA shall provide that employee with a copy of this Appendix simultaneously with the official notification to an employee to whom this Appendix applies that the employee has become subject to work force adjustment.

1.1.12 The Commissioner shall apply this Appendix so as to keep actual involuntary lay-offs to a minimum, and lay-offs shall normally only occur where an individual has refused a reasonable job offer, or is not mobile, or cannot be retrained within two (2) years, or is laid-off at their own request.

1.1.13 The CRA is responsible to counsel and advise its affected employees on their opportunities of finding continuing employment in the CRA.

1.1.14 Appointment of surplus employees to alternative positions, whether with or without retraining, shall normally be at a level equivalent to that previously held by the employee, but this does not preclude appointment to a lower level. The CRA shall avoid appointment to a lower level except where all other avenues have been exhausted.

1.1.15 The CRA shall appoint as many of their surplus employees or laid-off persons as possible, or identify alternative positions (both actual and anticipated) for which individuals can be retrained.

1.1.16 The CRA shall relocate 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. Such cost shall be consistent with the CRA Travel and Relocation policies.

1.1.19 For the purposes of the Relocation policy, 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 Travel Policy, laid-off persons travelling to interviews for possible reappointment to the CRA are deemed to be "other persons travelling on government business."

1.1.21 For the preferred status period, the CRA shall pay the salary costs, and other authorized costs such as tuition, travel, relocation, and retraining for surplus employees and laid-off persons, as provided in the collective agreement and CRA policies; all authorized costs of lay-off; and salary protection upon lower level appointment.

1.1.22 The CRA shall protect the indeterminate status and the surplus preferred status of a surplus indeterminate employee appointed to a term position under this Appendix.

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

1.1.24 Nothing in the foregoing shall restrict the Employer's right to engage or appoint persons to meet short-term, non-recurring requirements. Surplus employees and laid-off persons shall be given preferred status even for these short-term work opportunities.

1.1.25 The CRA may lay off an employee at a date earlier than originally scheduled when the surplus employee requests to do so in writing.

1.1.26 The CRA shall provide surplus employees with a lay-off notice at least one (1) month before the proposed lay-off date, if appointment efforts have been unsuccessful. Such notice shall be sent to the 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 is to presume that each employee wishes to be appointed unless the employee indicates the contrary in writing.

1.1.29 The CRA shall inform and counsel affected and surplus employees as early and as completely as possible and shall, in addition, assign a counselor to each opting and surplus employee and laid-off person to work with them throughout the process. Such counseling is to include explanations and assistance concerning:

(a) the work force adjustment situation and its effect on that individual;

(b) the Work Force Adjustment 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.);
- (d) preparation of a curriculum vitae or resume;
- (e) the employee's rights and obligations;
- (f) the employee's current situation (e.g. pay, benefits such as severance pay and superannuation, classification, language rights, years of service);
- (g) alternatives that might be available to the employee (the alternation process, appointment, relocation, retraining, lower-level employment, term employment, retirement including possibility of waiver of penalty if entitled to an annual allowance, Transition Support Measure, education allowance, pay in lieu of unfulfilled surplus period, resignation, accelerated lay-off);
- (h) the likelihood that the employee will be successfully appointed;
- (i) the meaning of a guarantee of reasonable job offer, a twelve-month 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;
- (1) 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, IV and V of the FAA) to a surplus employee for whom the Commissioner cannot provide a guarantee of a reasonable job offer within the CRA; and
- (q) advising employees of the right to be represented by the Institute in the application of this Appendix.

1.1.30 The CRA shall ensure that, when it is required to facilitate appointment, a retraining plan is prepared and agreed to in writing by the CRA 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 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 shall actively market surplus employees and laid-off persons within the CRA unless the individuals have advised the CRA in writing that they are not available for appointment.

1.1.35 The CRA shall determine, to the extent possible, the occupations within the CRA where there are skill shortages for which surplus employees or laid-off persons could be retrained.

1.1.36 The CRA shall provide information to the Institute on the numbers and status of their members who are in the Preferred Status Administration System.

1.1.37 The CRA shall, wherever possible, ensure that Preferred Status for Reinstatement is given to all employees who are subject to salary protection.

1.2 Employees

1.2.1 Employees have the right to be represented by the Institute in the application of this Appendix.

1.2.2 Employees who are directly affected by work force adjustment situations and who receive a guarantee of a reasonable job offer, or who opt, or are deemed to have opted, for option (a) of Part VI of this Appendix are responsible for:

- (a) actively seeking alternative employment in co-operation with the CRA, unless they have advised the CRA, in writing, that they are not available for appointment;
- (b) seeking information about their entitlements and obligations;
- (c) providing timely information to the CRA to assist them in their appointment activities (including curriculum vitae or resumes);
- (d) ensuring that they can be easily contacted by the CRA and 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 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

OFFICIAL NOTIFICATION

2.1 CRA

2.1.1 In any work force adjustment situation, which is likely to involve ten (10) or more indeterminate employees covered by this appendix, the CRA shall notify, under no circumstances less than forty-eight (48) hours before the situation is announced, in writing and in confidence, the 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

RELOCATION OF A WORK UNIT

3.1 General

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

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, 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 will endeavour to respect employee location preferences, nothing precludes the CRA from offering the relocated position to employees in receipt of a guarantee of a reasonable job offer from the Commissioner, after having spent as much time as operations permit looking for a reasonable job offer in the employee's location preference area.

3.1.5 Employees who are not in receipt of a guarantee of a reasonable job offer shall become opting employees and have access to the options set out in Part VI of this Appendix.

PART IV

RETRAINING

4.1 General

4.1.1 To facilitate the appointment of affected employees, surplus employees, and laid-off persons the CRA 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 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 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 is willing to appoint the employee indeterminately, conditional on successful completion of retraining, in which case the retraining plan shall be included in the letter of offer.

4.2.5 When a retraining plan has been approved, the proposed lay-off date shall be extended to the end of the retraining period, subject to 4.2.3.

4.2.6 An employee unsuccessful in retraining may be laid off at the end of the surplus period, provided that the CRA has been unsuccessful in making the employee a reasonable job offer.

4.2.7 In addition to all other rights and benefits granted pursuant to this section, an employee who is guaranteed a reasonable job offer, is also guaranteed, subject to the employee's willingness to relocate, training to prepare the surplus employee for appointment to a position pursuant to section 4.1.1, such training to continue for one (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 requirements set out in the CRA'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 cannot justify a 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.

PART V

SALARY PROTECTION

5.1 Lower-level position

5.1.1 Surplus employees and laid-off persons appointed to a lower-level position under this Appendix shall have their salary and pay equity equalization payments, if any, protected in accordance with the salary protection provisions of this Agreement, or, in the absence of such provisions, the appropriate provisions of the CRA'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

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 below before a decision is required of them, and the employee 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 shall send a copy of the employee's choice to the Institute.

6.1.4 If the employee fails to select an option, the employee will be deemed to have selected option (a), twelve-month surplus preferred status period in which to secure a reasonable job offer at the end of the one hundred and twenty (120)-day window.

6.1.5 If a reasonable job offer which does not require a relocation is made at any time during the one hundred and twenty (120)-day opting period and prior to the written acceptance of the Transition Support Measure (TSM) or the education allowance option, the employee is ineligible for the TSM, the pay in lieu of unfulfilled surplus period or the education allowance.

6.1.6 A copy of any letter under this part and any notice of lay-off issued by the Employer shall be sent forthwith to the Institute.

6.2 Voluntary program

**

The Voluntary Departure Program supports employees in leaving the CRA when placed in affected status prior to entering a retention process or being provided access to options, and does not apply if the delegated authority can provide a guarantee of a reasonable job offer (GRJO) to affected employees in the work unit.

**

6.2.1 The CRA shall establish internal voluntary departure programs for all work force adjustment 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 programs shall:

a) be the subject of meaningful consultations with the WFA committees;

- b) not be used to exceed reduction targets. Where reasonably possible, the CRA will identify the number of positions for reduction in advance of the voluntary programs commencing;
- c) take place after affected letters have been delivered to employees;
- d) take place before the CRA engages in its retention process;
- e) provide for a minimum of 30 calendar days for employees to decide whether they wish to participate;
- f) allow employees to select options 6.4.1(b), (c)(i) or (c)(ii);
- 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 who wishes to remain in the CRA exchanges positions with a non-affected employee (the alternate) willing to leave the CRA under the terms of Part VI of this Appendix.

6.3.2

- a) Only opting and surplus employees who are surplus as a result of having chosen option (a) may alternate into an indeterminate position that remains in the CRA.
- b) If an alternation is proposed for a surplus employee, as opposed to an opting employee, the Transition Support Measure that is available to the alternate under 6.4.1(b) or 6.4.1(c)(i) shall be reduced by one week for each completed week between the beginning of the employee's surplus priority period and the date the alternation is proposed.

6.3.3 An indeterminate employee wishing to leave the CRA may express an interest in alternating with an opting employee. Management will decide, however, whether a proposed alternation will result in retaining the skills required to meet the ongoing needs of the position and the CRA.

6.3.4 An alternation must permanently eliminate a function or a position.

6.3.5 The opting employee 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 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. two (2) employees directly exchange positions on the same day. There is no provision in alternation for a "domino" effect or for "future considerations."

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) Twelve (12)-month surplus preferred status period in which to secure a reasonable job offer is time-limited. Should a reasonable job offer not be made within a period of twelve months, the employee will be laid off in accordance with the Canada Revenue Agency Act. Employees who choose or are deemed to have chosen this option are surplus employees.
 - (i) At the request of the employee, this twelve (12) month 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 (a).
 - When a surplus employee who has chosen, or who is deemed to have chosen, option (a) offers to resign before the end of the twelve (12)-month 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 (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 shall be paid in one (1) or two (2) lump-sum amounts, at the employee's request, over a maximum two (2)-year period. Employees choosing this option must resign but will be considered to be laid-off for purposes of severance pay.

or

- (c) Education allowance is a Transitional Support Measure (see option (b) above) plus an amount of not more than fifteen thousand dollars (\$15,000) for reimbursement of receipted expenses of an opting employee for tuition from a learning institution and costs of books and relevant equipment. Employees choosing option (c) could either:
 - (i) resign from the CRA but be considered to be laid-off for severance pay purposes on the date of their departure. The TSM shall be paid in one (1) or two (2) lump-sum amounts, at the employee's request, over a maximum two (2)-year period;

or

(ii) delay their departure date and go on leave without pay for a maximum period of two (2) years, while attending the learning institution. The TSM shall be paid in one (1) or two (2) lump-sum amounts over a maximum two (2) year period. During this period, employees could continue to be public service benefit plan members and contribute both employer and employee share to the benefits plans and the Public Service Superannuation Plan. At the end of the two (2) year leave without pay period, unless the employee has found alternate employment in the CRA, the employee will be laid off in accordance with the Canada Revenue Agency Act.

6.4.2 Management will establish the departure date of opting employees who choose option (b) or option (c) above.

6.4.3 The TSM, pay in lieu of unfulfilled surplus period and the education allowance cannot be combined with any other payment under the Work Force Adjustment appendix.

6.4.4 In the cases of pay in lieu of unfulfilled surplus period, option (b) and option (c)(i), the employee will not be granted preferred status for reappointment upon acceptance of their resignation.

6.4.5 Employees choosing option (c)(ii) who have not provided the CRA with a proof of registration from a learning institution twelve (12) months after starting their leave without pay period will be deemed to have resigned from the CRA, and be considered to be laid-off for purposes of severance pay.

6.4.6 All opting employees will be entitled to up to one thousand dollars (\$1,000) 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 An opting employee who has received pay in lieu of unfulfilled surplus period, a TSM or an education allowance and is re-appointed to the CRA 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 or education allowance was paid.

6.4.8 Notwithstanding section 6.4.7, an opting employee 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 (a) refuses a reasonable job offer at any time during the twelve (12)-month surplus preferred status period, the employee is ineligible for pay in lieu of unfulfilled surplus period.

6.4.11 Approval of pay in lieu of unfulfilled surplus period is at the discretion of management, but shall not be unreasonably denied.

6.5 Retention payment

6.5.1 There are three (3) situations in which an employee may be eligible to receive a retention payment. These are total facility closures, relocation of work units and alternative delivery initiatives.

6.5.2 All employees accepting retention payments will not be granted a preferred status for reappointment in the CRA.

6.5.3 An individual who has received a retention payment and, as applicable, is either reappointed to the CRA or is hired by the new employer within the six (6) months immediately following their resignation, shall reimburse the Receiver General for Canada by an amount corresponding to the period from the effective date of such re-appointment or hiring, to the end of the original period for which the lump sum was paid.

6.5.4 The provisions of 6.5.5 shall apply in total facility closures where the CRA jobs are to cease, and:

- (a) such jobs are in remote areas of the country, or
- (b) retraining and relocation costs are prohibitive, or
- (c) prospects of reasonable alternative local employment (whether within or outside the CRA) are poor.

6.5.5 Subject to 6.5.4, the Commissioner shall pay to each employee who is asked to remain until closure of the work unit and offers a resignation from the CRA to take effect on that closure date, a sum equivalent to six (6) months' pay payable upon the day on which the CRA operation ceases, provided the employee has not separated prematurely.

6.5.6 The provisions of 6.5.7 shall apply in relocation of work units where CRA work units:

(a) are being relocated, and

- (b) when the Commissioner of the CRA decides that, in comparison to other options, it is preferable that certain employees be encouraged to stay in their jobs until the day of workplace relocation, and
- (c) where the employee has opted not to relocate with the function.

6.5.7 Subject to 6.5.6, the Commissioner shall pay to each employee who is asked to remain until the relocation of the work unit and offers a resignation from the CRA to take effect on the relocation date, a sum equivalent to six (6) months' pay payable upon the day on which the CRA operation relocates, provided the employee has not separated prematurely.

6.5.8 The provisions of 6.5.9 shall apply in alternative delivery initiatives:

- (a) where the CRA work units are affected by alternative delivery initiatives;
- (b) when the Commissioner of the CRA decides that, compared to other options, it is preferable that certain employees be encouraged to stay in their jobs until the day of the transfer to the new employer; and
- (c) where the employee has not received a job offer from the new employer or has received an offer and did not accept it.

6.5.9 Subject to 6.5.8, the Commissioner shall pay to each employee who is asked to remain until the transfer date and who offers a resignation from the CRA to take effect on the transfer date, a sum equivalent to six (6) months' pay payable upon the transfer date, provided the employee has not separated prematurely.

PART VII

SPECIAL PROVISIONS REGARDING ALTERNATIVE DELIVERY INITIATIVES

Preamble

The administration of the provisions of this part will be guided by the following principles:

- (a) fair and reasonable treatment of employees;
- (b) value for money and affordability; and
- (c) maximization of employment opportunities for employees.

The parties recognize:

- the union's need to represent employees during the transition process;
- the Employer's need for greater flexibility in organizing the CRA.

7.1 Definitions

For the purposes of this part, an **alternative delivery initiative** (diversification des modes de prestation des services) is the transfer of any work, undertaking or business of the CRA to any body that is outside the CRA.

For the purposes of this part, a **reasonable job offer** (offre d'emploi raisonnable) 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** (licenciement de l'employé) is the termination of employment referred to in paragraph 51(1)(g) of the Canada Revenue Agency Act.

7.2 General

The CRA will, as soon as possible after the decision is made to proceed with an Alternative Service Delivery (ASD) initiative, and if possible, not less than one hundred and eighty (180) days prior to the date of transfer, provide notice to the Institute of its intention.

The notice to the Institute will include: 1) the program being considered for ASD, 2) the reason for the ASD and 3) the type of approach anticipated for the initiative (e.g. transfer to province, commercialization).

A joint Work Force Adjustment (WFA)-Alternative Service Delivery (ASD) committee will be created for ASD initiatives and will have equal representation from the CRA and the union. By mutual agreement the committee may include other participants. The joint WFA-ASD committee will define the rules of conduct of the committee.

In cases of ASD initiatives, the parties will establish a joint WFA-ASD committee to conduct meaningful consultation on the human resources issues related to the ASD initiative in order to provide information to the employee which will assist the employee in deciding on whether or not to accept the job offer.

1. Commercialization

In cases of commercialization where tendering will be part of the process, the members of the joint WFA-ASD committee shall make every reasonable effort to come to an agreement on the criteria related to human resources issues (e.g. terms and conditions of employment, pension and health care benefits, the take-up number of employees) to be used in the request for proposal (RFP) process. The committee will respect the contracting rules of the federal government.

2. Creation of a new Agency

In cases of the creation of new agencies, the members of the joint WFA/ASD committee shall make every reasonable effort to agree on common recommendations related to human resources issues (e.g. terms and conditions of employment, pension, and health care benefits) that should be available at the date of transfer.

3. Transfer to existing Employers

In all other ASD initiatives where an employer-employee relationship already exists the parties will hold meaningful consultations to clarify the terms and conditions that will apply upon transfer.

In the cases of 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 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) Insurance and dental plan;
- (vi) short-term disability bridging: recognition of the employee's earned but unused sick leave credits up to maximum of the new employer's LTD waiting period.

(b) **Type 2 (Substantial Continuity)**

Type 2 arrangements meet all of the following criteria:

- (i) the average new hourly salary offered by the new employer (= rate of pay + equal pay adjustments + supervisory differential) for the group moving is eighty five per cent (85%) or greater of the group's current CRA hourly remuneration (= pay + equal pay adjustments + supervisory differential), when the hours of work are the same;
- (ii) the average annual salary of the new employer (= rate of pay + equal pay adjustments + supervisory differential) for the group moving is eighty five per cent (85%) or greater of CRA annual remuneration (= pay + equal pay adjustments + supervisory differential), when the hours of work are different;
- (iii) pension arrangements according to the Statement of Pension Principles as set out in Annex A, or in cases where the test of reasonableness set out in that statement is not met, payment of a lump-sum to employees pursuant to section 7.7.3;
- (iv) transitional employment guarantee: employment tenure equivalent to that of the permanent work force in receiving organizations or a two (2) year minimum employment guarantee;
- (v) coverage in each area of the following core benefits: health benefits, Long-Term Disability (LTD) Insurance (LTD) and dental plan;
- (vi) short-term disability arrangement.

(c) Type 3 (Lesser Continuity)

A Type 3 arrangement is any alternative delivery initiative that does not meet the criteria applying in Type 1 and 2 transitional employment arrangements.

7.2.3 For Type 1 and Type 2 transitional employment arrangements, the offer of employment from the new employer will be deemed to constitute a reasonable job offer for purposes of this Part.

7.2.4 For Type 3 transitional employment arrangements, an offer of employment from the new employer will not be deemed to constitute a reasonable job offer for purposes of this part.

7.3 Responsibilities

7.3.1 The Commissioner will be responsible for deciding, after considering the criteria set out above, which of the 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 of their decision within the allowed period.

7.4 Notice of alternative delivery initiatives

7.4.1 Where alternative delivery initiatives are being undertaken, the CRA shall provide written notice to all employees offered employment by the new employer, giving them the opportunity to choose whether they wish to accept the offer.

7.4.2 Following written notification, employees must indicate within a period of sixty (60) days their intention to accept the employment offer, except in the case of Type 3 arrangements, where the CRA may specify a period shorter than sixty (60) days, but not less than thirty (30) days.

7.5 Job offers from new employers

7.5.1 Employees subject to this appendix (see Application) and who do not accept the reasonable job offer from the new employer in the case of Type 1 or 2 transitional employment arrangements will be given four (4) months' notice of termination of employment and their employment will be terminated at the end of that period or on a mutually agreed upon date before the end of the four (4) month notice period. Where the employee was, at the satisfaction of the CRA, unaware of the offer or incapable of indicating an acceptance of the offer, the employee 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 Staffing Program for appointment within the CRA.

7.5.4 Employees who accept a job offer from the new employer in the case of any alternative delivery initiative will have their employment terminated on the date on which the transfer becomes effective, or on another date that may be designated by the CRA for operational reasons provided that this does not create a break in continuous service between the CRA and the new employer.

7.6 Application of other provisions of the appendix

7.6.1 For greater certainty, the provisions of Part II, Official Notification, and section 6.4, 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 6.4 may not be combined with a payment under the other section.

7.7 Lump-sum payments and salary top-up allowances

7.7.1 Employees who are subject to this Appendix (see Application) and who accept the offer of employment from the new employer in the case of Type 2 transitional employment arrangements will receive a sum equivalent to three (3) months' pay, payable upon the day on which the CRA work or function is transferred to the new employer. The CRA will also pay these employees an eighteen (18)-month salary top-up allowance equivalent to the difference between the remuneration applicable to their CRA position and the salary applicable to their position with the new employer. This allowance will be paid as a lump sum, payable on the day on which the CRA work or function is transferred to the new employer.

7.7.2 In the case of 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 hourly or annual remuneration, the CRA will pay an additional six (6) months of salary top-up allowance for a total of twenty four (24)-months under this section and section 7.7.1. The salary top-up allowance equivalent to the difference between the remuneration applicable to their CRA position and the salary applicable to their position with the new employer will be paid as a lump-sum payable on the day on which the CRA work or function is transferred to the new employer.

7.7.3 Employees who accept the reasonable job offer from the successor employer in the case of a Type 1 or Type 2 transitional employment arrangement where the test of reasonableness referred to in the Statement of Pension Principles set out in Annex A is not met, that is, where the actuarial value (cost) of the new employer's pension arrangements are less than six decimal five 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 work or function is transferred to the new employer.

7.7.4 Employees who accept an offer of employment from the new employer in the case of Type 3 transitional employment arrangements will receive a sum equivalent to six (6) months' pay payable on the day on which the CRA work or function is transferred to the new employer. The CRA will also pay these employees a twelve (12)-month salary top-up allowance equivalent to the difference between the remuneration applicable to their CRA position and the salary applicable to their position with the new employer. The allowance will be paid as a lump-sum, payable on the day on which the CRA work or function is transferred to the new employer. The total of the lump-sum payment and the salary top-up allowance provided under this section will not exceed an amount equivalent to one (1) year's pay.

7.7.5 For the purposes of 7.7.1, 7.7.2 and 7.7.4, the term "remuneration" includes and is limited to salary plus equal pay adjustments, if any, and supervisory differential, if any.

7.8 Reimbursement

7.8.1 An individual who receives a lump-sum payment and salary top-up allowance pursuant to subsection 7.7.1, 7.7.2, 7.7.3 or 7.7.4 and who is reappointed to the CRA at any point during the period covered by the total of the lump-sum payment and salary top-up allowance, if any, shall reimburse the Receiver General for Canada by an amount corresponding to the period from the effective date of re-appointment to the end of the original period covered by the total of the lump-sum payment and salary top-up allowance, if any.

7.8.2 An individual who receives a lump-sum payment pursuant to subsection 7.6.1 and, as applicable, is either reappointed to the CRA or hired by the new employer at any point covered by the lump-sum payment, shall reimburse the Receiver General for Canada by an amount corresponding to the period from the effective date of the reappointment or hiring to the end of the original period covered by the lump-sum payment.

7.9 Vacation leave credits and severance pay

7.9.1 Notwithstanding the provisions of 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 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 terminates.

ANNEX A – STATEMENT OF PENSION PRINCIPLES

1. The new employer will have in place, or Her 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) 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, Her 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.

Years of Service (see note below)	Transition Support Measure (TSM) (Payment in weeks' pay)
0	10
1	22
23	24
3	26
4	28
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
30	49
31	46
32	43
33	40
34	37
35	34
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ANNEX B – TRANSITION SUPPORT MEASURE

Years of Service (see note below)	Transition Support Measure (TSM) (Payment in weeks' pay)
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 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.

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

** APPENDIX "H"

MEMORANDUM OF UNDERSTANDING WITH RESPECT TO IMPLEMENTATION OF THE COLLECTIVE AGREEMENT

Notwithstanding the provisions of clause 44.05 on the calculation of retroactive payments and clause 47.03 on the collective agreement implementation period, this memorandum is to give effect to the understanding reached between the Employer and the Professional Institute of the Public Service of Canada regarding a modified approach to the calculation and administration of retroactive payments for the current round of negotiations.

1. Calculation of retroactive payments

a. Retroactive calculations that determine amounts payable to employees for a retroactive period shall be made based on all transactions that have been entered into the pay system up to the date on which the historical salary records for the retroactive period are retrieved for the calculation of the retroactive payment.

b. Retroactive amounts will be calculated by applying the relevant percentage increases indicated in the collective agreement rather than based on pay tables in agreement annexes. The value of the retroactive payment will differ from that calculated using the traditional approach, as no rounding will be applied. The payment of retroactive amount will not affect pension entitlements or contributions relative to previous methods, except in respect of the rounding differences.

c. Elements of salary traditionally included in the calculation of retroactivity will continue to be included in the retroactive payment calculation and administration, and will maintain their pensionable status as applicable. The elements of salary included in the historical salary records and therefore included in the calculation of retroactivity include:

- Substantive salary
- Promotions
- Deployments
- Acting pay
- Extra duty pay/Overtime
- Additional hours worked
- Maternity leave allowance
- Parental leave allowance
- Vacation leave and extra duty pay cash-out
- Severance pay
- Salary for the month of death
- Transition Support Measure
- Eligible allowances and supplemental salary depending on collective agreement

d. The payment of retroactive amounts related to transactions that have not been entered in the pay system as of the date when the historical salary records are retrieved, such as acting pay, promotions, overtime and/or deployments, will not be considered in determining whether an agreement has been implemented.

e. Any outstanding pay transactions will be processed once they are entered into the pay system and any retroactive payment from the collective agreement will be issued to impacted employees.

2. Implementation

a. The effective dates for economic increases will be specified in the agreement. Other provisions of the collective agreement will be effective as follows:

i. All components of the agreement unrelated to pay administration will come into force on signature of agreement.

ii. Changes to existing compensation elements 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(b)(i).

iii. Payment of premiums, allowances, insurance premiums and coverage and overtime rates in the collective agreement will continue to be paid until changes come in to force as stipulated in 2(a)(ii).

b. Collective agreement will be implemented over the following timeframes:

i. 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 agreement where there is no need for manual intervention.

ii. Retroactive amounts payable to employees will be implemented within one-hundred and eighty (180) days after signature of the agreement where there is no need for manual intervention.

iii. Prospective compensation increases and retroactive amounts that require manual processing by compensation advisors will be implemented within five-hundred and sixty (560) days after signature of agreement. Manual intervention is generally required for employees on an extended period of leave without pay (e.g., maternity/parental leave), salary protected employees and those with transactions such as leave with income averaging, pre-retirement transition leave and employees paid below minimum, above maximum or in between steps. Manual intervention may also be required for specific accounts with complex salary history.

3. Employee Recourse

a. An employee who is in the bargaining unit for all or part of the period between the first day of the collective agreement (i.e., the day after the expiry of the previous collective agreement) and the signature date of the collective agreement will be entitled to a non-pensionable amount of four hundred dollars (\$400) payable within one-hundred and eighty (180) days of signature, in recognition of extended implementation timeframes and the significant number of transactions that have not been entered in the pay system as of the date when the historical salary records are retrieved.

b. Employees in the bargaining unit for whom the collective agreement is not implemented within one-hundred and eighty one (181) days after signature will be entitled to a fifty dollar (\$50) non-pensionable amount; these employees will be entitled to an additional fifty dollar (\$50) non-pensionable amount for every subsequent complete period of ninety (90) days their collective agreement is not implemented, to a total maximum of nine (9) payments. These amounts will be included in their final retroactive payment. For greater certainty, the total maximum amount payable under this paragraph is four hundred and fifty dollars (\$450).

c. If an employee is eligible for compensation in respect of section 3 under more than one collective agreement, the following applies: the employee shall receive only one non-pensionable amount of four hundred dollars (\$400); for any period under 3(b), the employee may receive one fifty \$50 payment, to a maximum total payment of four hundred and fifty dollars (\$450).

d. Should the Treasury Board of Canada negotiate higher amounts for 3(a) or 3(b) with any other bargaining agent representing Core Public Administration employees, the CRA will compensate PIPSC-AFS Group members for the difference in an administratively feasible manner.

e. Late implementation of the 2018 collective agreements will not create any entitlements pursuant to the Agreement between the PIPSC-AFS Group and the CRA with regard to damages caused by the Phoenix Pay System.

f. Employees for whom collective agreement implementation requires manual intervention will be notified of the delay within one-hundred and eighty (180) days after signature of the agreement.

g. Employees will be provided a detailed breakdown of the retroactive payments received and may request that the departmental compensation unit 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 Institute regarding the format of the detailed breakdown.

h. In such a circumstance, for employees in organizations serviced by the Pay Centre, they must first complete a Phoenix feedback form indicating what period they believe is missing from their pay. SIGNED AT OTTAWA, this 23rd day of the month of August, 2019.

The Canada Revenue Agency

Chr.p

The Professional Institute of the Public Service of Canada

Harl Eder

** 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 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.

Chi.p

The Canada Revenue Agency

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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 his weekly rate of pay:

(b) **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.

(d) 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

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 (AFS) bargaining unit from a position outside the AFS 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.

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

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The Professional Institute of the Public Service of Canada

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**APPENDIX "L"

EMPLOYEE WELLNESS SUPPORT PROGRAM

A memorandum of agreement (MOA) on Supporting Employee Wellness (see below) was signed by the Professional Institute of the Public Service of Canada (PIPSC) and the Treasury Board of Canada Secretariat (TBS) on May 26, 2019.

Once the TBS and PIPSC reach agreement on tentative EWSP language and program design, that agreement will be provided to the Canada Revenue Agency (CRA) and PIPSC-AFS bargaining table for ratification and inclusion in their collective agreement.

MEMORANDUM OF AGREEMENT ON SUPPORTING EMPLOYEE WELLNESS

This Memorandum of Agreement is to give effect to the agreement reached between the Employer and the Bargaining Agent (hereinafter referred to as "the parties") regarding issues of employee wellness. This MOA replaces the prior Employee Wellness MOA previously signed.

The parties have engaged in meaningful negotiations and co-development of comprehensive EWSP language and program design to capture the key features and other recommendations agreed to by the technical committee and steering committee, which is reflected in the Plan Document agreed to by the parties on May 26, 2019.

The program and its principles focus on improving employee wellness and the reintegration of employees into the workplace after periods of leave due to illness or injury. The previous MOA identified the following key features:

- contained in collective agreements;
- benefits for up to 26 weeks (130 working days) with income support replacement at 100%;
- the annual allotment shall be 9 days of paid sick leave for illness or injury that falls outside of the parameters of the EWSP;
- 100% income replacement during the 3 day (working) qualification period when the employee's claim is approved;
- qualifying chronic or episodic illnesses will be exempt of the waiting period;
- the qualification period will be waived in cases of hospitalization or recurrence of a prior illness or injury approved under EWSP within 30 days;
- employees are entitled to carry over a maximum of 3 days of unused sick leave credits remaining at the end of the fiscal year, for use in the following fiscal year;
- the accumulation of current sick leave credits will cease once the EWSP is implemented. Employees with banked sick leave in excess of 26 weeks, will be entitled to carry over those excess days to provide extended coverage at 100% income replacement prior to accessing LTD;
- travel time for diagnosis and treatment;
- internal case management and return to work services focused on supporting employees when ill or injured;
- an employee on EWSP will be considered to be on leave with pay;

- full costs of administering the EWSP to be borne by Employer; and
- increase the quantum of family related leave by one (1) day.

The Plan Document approved on May 26, 2019 takes precedence over the principles, if there's a difference in interpretation.

Process

The parties agree to continue the work of the TBS/Bargaining Agent Employee Wellness Support Program (EWSP) Steering Committee, which will focus on finalizing a service delivery model for program implementation, including its governance, for the improvement of employee wellness and the reintegration of employees into the workplace after periods of leave due to illness or injury.

As required, the Steering Committee will direct a sub-committee to make recommendations on the overall implementation, service delivery and governance issues of the Program. As a first priority, the Steering Committee will develop a planning framework with timelines to guide work toward the timely implementation of the new EWSP. A governance model will be developed taking in to account there will be only one (1) EWSP.

The Steering Committee will complete the necessary work on overall implementation, including service delivery and governance issues no later than March 21, 2020, a date which can be moved based on mutual agreement of the parties.

If accepted by the Steering Committee, the recommendation(s) concerning program implementation, including service delivery and governance, as well as the proposal for the EWSP itself, approval will be sought on these elements from the Treasury Board of Canada and by the bargaining units.

If approved by both parties, the parties mutually consent to re-open the collective agreement to vary the agreement only insofar as to include the EWSP wording, and include consequential changes. No further items are to be varied through this reopener – the sole purpose will be EWSP-related modifications. The EWSP Program would be included in the relevant collective agreements only as a reopener.

Should the parties not be able to reach agreement on EWSP, the existing sick leave provisions, as currently stipulated in collective agreements, will remain in force.

For greater certainty, this MoA forms part of the collective agreement.

** APPENDIX "M"

MEMORANDUM OF UNDERSTANDING WITH RESPECT TO CLASSIFICATION MATTERS

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.

The Employer recognizes the relevance and concerns that the Institute has in terms of internal relativity between classification standards.

The Employer, via the established working group, will continue to engage in meaningful consultation with the Institute in examining the classification standards used to evaluate the work performed by the employees in the occupational groups currently covered by the Audit, Financial and Scientific bargaining unit. The working group will continue to review current classification issues and potential opportunities for improvement.

The working group will continue to provide regular updates to both the Employer and Union to facilitate discussions at the National Union Management Consultation Committee (NUMCC). The matter will be a standing item on future scheduled NUMCC meetings until the working group has presented its final findings to the NUMCC.

When the working group has presented its final findings to the NUMCC, the working group's mandate will be considered complete and any further discussions on the matter will be referred to the NUMCC.

SIGNED AT OTTAWA, this 23rd day of the month of August, 2019.

The Canada Revenue Agency

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The Professional Institute of the Public Service of Canada

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** APPENDIX "N"

MEMORANDUM OF UNDERSTANDING WITH RESPECT TO AN EXTENSION OF AN INITIATIVE REGARDING 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 existing Quebec Region's 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 success of this pilot is important for both parties. The ultimate goal of this pilot is to get it to national implementation. The parties agree to share information, concerns and ideas with the aim of achieving this goal.

To this effect, the Employer will:

- a) extend the existing Quebec Region initiative to the Prairie Region for a one (1) year pilot. During this pilot, users (including field workers) in the Prairie Region will report their time via an application on their working device; and
- b) extend the existing Quebec Region initiative within the Quebec Region for a one (1) year pilot to include AFS field worker eligibility. Eligible AFS field workers will report their time via an application on their working device.

The pilots will be launched within eight (8) months following the signing of this agreement.

Following the pilots, 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 four (4) months following the end date of the pilots.

The Employer will share the results of the assessment with the Institute within thirty (30) days of its completion. Should the Employer's assessment demonstrate that there were no adverse impacts, the Employer will consult the Institute on next steps that would lead to a phased national implementation of flexible hours of work arrangements that would be completed within one (1) year.

Should the Employer's assessment demonstrate that there were adverse impacts, the pilot(s) will be reviewed to evaluate if adjustments can be made to eliminate the adverse impact(s). The Employer will consult the Institute on its findings. If they cannot be eliminated, the pilot(s) will end and the Quebec Region's existing initiative regarding flexible working arrangements will remain in its current state.

The flexible work arrangements noted above are subject to management approval, operational requirements and the Employer's guidelines on flexible hours of work.

Nothing in this memorandum of understanding limits the Employer's ability to expedite the national implementation of this pilot.

SIGNED AT OTTAWA, this 23rd day of the month of August, 2019.

The Canada Revenue Agency

Chr.p

The Professional Institute of the Public Service of Canada

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** APPENDIX "O"

MEMORANDUM OF UNDERSTANDING WITH RESPECT TO GENDER INCLUSIVE LANGUAGE

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 support gender neutrality and inclusivity. To that end, the parties commit to, during the life of this Agreement, reviewing the collective agreement to identify opportunities to render the language more gender inclusive. The parties agree that any changes in language will not result in changes in application, scope or value.

Both parties acknowledge that gender inclusivity is more difficult to achieve in the French language compared to the English language, but are committed nonetheless to further supporting and increasing gender neutrality and inclusivity in the collective agreement.

SIGNED AT OTTAWA, this 23rd day of the month of August, 2019.

The Canada Revenue Agency

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The Professional Institute of the Public Service of Canada

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