

**AUDIT, FINANCIAL AND SCIENTIFIC (AFS) GROUP
COLLECTIVE BARGAINING**

In collective bargaining to renew the collective agreement expiring December 21, 2018, the Canada Revenue Agency and the Professional Institute of the Public Service of Canada regarding its Audit, Financial, and Scientific Group, agree to the following as a comprehensive settlement package:

1. All items previously agreed to and signed are included in this settlement agreement.
2. All proposals by either party not part of this settlement agreement are withdrawn without prejudice.
3. Any existing article not specifically amended or deleted by this settlement agreement is renewed.
 - Appendices **F, I and N** will not be renewed and are, therefore, deleted.
4. Any changes to wording and to the numbering of provisions in the agreement for editorial or concordance reasons will be made by mutual consent of the parties.
5. **The confidentiality requirements from the PIPSC common table tentative agreement apply.**
6. The parties agree to the following amendments:

Article	Subject
Appendix A	Economic Increase Effective December 22, 2018 - 2% to all levels and steps Effective December 22, 2019 - 2% to all levels and steps Effective December 22, 2020 - 1.5% to all levels and steps Effective December 22, 2021 - 1.5% to all levels and steps
Appendix A	Wage adjustment Effective December 22, 2018, a wage adjustment of 0.8% applicable to all groups and levels Effective December 22, 2019, a wage adjustment of 0.2% applicable to all groups and levels
Appendix A	Pay notes Modify pay notes for Actuarial Science (AC) to reflect current examination schedule
Appendix A	Pay notes Removal of the transitional provision for cumulative service for pay increment purposes in acting situations currently found in the Pay Notes for each occupational group.
17	Maternity allowance, Parental leave without pay and Parental allowance as agreed to at PIPSC Central Table
17.13	Addition of “a person who stands in the place of a relative” to Leave

Article	Subject
	with pay for family-related responsibilities.
17.22	Caregiving leave without pay of 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 as agreed to at PIPSC Central Table to replace Compassionate Care Leave
22	Professional Accounting Association Annual Membership Fee
47 and Appendix "H"	Duration and MOU with respect to Implementation of the Collective Agreement as agreed to at PIPSC Central Table (included)
Appendix "G"	Workforce adjustment amendments as agreed to at the PIPSC Central Table
Appendix "L"	<p>Employee Wellness Support Program</p> <p>The parties recognize that this agreement is conditional upon the conclusion of a renewed Memorandum of Agreement (MOA) on Supporting Employee Wellness between Treasury Board and the Professional Institute of the Public Service of Canada.</p> <p>Upon signature of a revised MOA, the parties agree to take the necessary steps to implement applicable changes that will result once an agreement is reached on the Employee Wellness Support Program (EWSP).</p> <p>The parties agree to continue the current practice of working collaboratively to address concerns with respect to employee wellness and the reintegration of employees into the workforce after periods of leave due to illness or injury.</p>
Appendix "NEW"	Domestic violence leave with pay as agreed to at PIPSC Central Table
Appendix "NEW"	MOU with respect to workplace harassment as agreed to at PIPSC Central Table (amended to reflect PIPSC-AFS Group and CRA context)
Appendix "NEW"	MOU with respect to a terminable allowance for Psychologists (PS)
Appendix "NEW"	MOU in Respect of the Reimbursement of Professional Engineering (P.Eng.) Annual Membership Fees

APPENDIX A

Amounts in respect of the period prior to the implementation date will be paid as a retroactive payment, in accordance with Appendix “H” – Memorandum of Understanding with Respect to Implementation of the Collective Agreement

Economic Increase

Effective December 22, 2018 - 2% to all levels and steps
Effective December 22, 2019 - 2% to all levels and steps
Effective December 22, 2020 - 1.5% to all levels and steps
Effective December 22, 2021 - 1.5% to all levels and steps

Wage adjustment

Effective December 22, **2018**, a wage adjustment of **0.8%** applicable to all groups and levels

Effective December 22, **2019**, a wage adjustment of **0.2%** applicable to all groups and levels

APPENDIX “A”

AC Pay Notes

Table – SOA and CIA Exams

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 - Modules 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

AC Notes sur la Rémunération

Table – Examens SOA et CIA

1	Examen P: Probabilités
2	Examen FM: Mathématiques financières et VEE ECON: Validation par l'expérience en éducation - Économie et VEE ACCFIN: Validation par l'expérience en éducation - Comptabilité et Finance
3	Examen LTAM: Mathématiques actuarielles (long terme) et
4	Examen IFM: Investissements et marchés financiers
5	Examen STAM: Mathématiques actuarielles (court terme) et Examen SRM: Statistiques pour la modélisation de risques et VEE MATSTAT: Validation par l'expérience en éducation - Statistiques mathématiques
6	FAP MOD 1 to MOD 5: Principes fondamentaux de la pratique actuarielle - Modules 1 à 5

	FAP Examen 1: Principes fondamentaux de la pratique actuarielle - Évaluation intérimaire
7	FAP MOD 6 to MOD 8: Principes fondamentaux de la pratique actuarielle - Modules 6 à 8 et
	FAP Examen 2: Principes fondamentaux de la pratique actuarielle - Évaluation finale et
	Examen PA: Analytique prédictive et
	APC: Atelier sur le professionnalisme (associés)
8	FSA Modules: 3 Modules du « Fellowship » et
	FSA Mod DMAC: Module du Processus décisionnel & communication et
	Examen RPIRM: Placements (régimes de retraite) et la gestion des risques
9	Examen FR: Financement et la réglementation
10	Examen DA: Caractéristiques de conception et comptabilité

APPENDIX "A"

Pay notes for all occupational groups:

Cumulative service for pay increment purposes in acting situations

3.
 - a. Effective the date of signing of this Agreement, and on a go forward basis, 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. Effective the date of signing of this Agreement, and on a go forward basis, 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.

~~Transitional provision~~

~~For employees who are acting on the date of signing of this Agreement and whose acting period meets the previous threshold of six (6) weeks or more, the full period of acting service will continue to count as "cumulative" service.~~

~~For employees who are acting on the date of signing of this Agreement and whose acting period, as of that date, did not meet the previous threshold of six (6) weeks or more, only the acting service from the date of signing of this Agreement onward will count as "cumulative" service.~~

Notes sur la rémunération pour tous les groupes professionnels :

Service cumulatif aux fins de l'augmentation de salaire dans le cas des affectations intérimaires

3.
 - a. À compter de la date de la signature de la présente convention collective, et, à l'avenir, un employé nommé pour une période indéterminée qui doit remplir les fonctions d'un groupe et d'un niveau professionnels plus élevés recevra une augmentation de traitement au groupe et au niveau professionnels plus élevés après avoir accumulé cinquante-deux (52) semaines de service cumulatif au même groupe et au même niveau professionnels à l'ARC.
 - b. À compter de la date de la signature de la présente convention collective, et, à l'avenir, afin de déterminer le moment où un employé nommé pour une période indéterminée sera admissible au prochain échelon de salaire du poste intérimaire, « cumulatif » s'entend de toutes les périodes intérimaires à l'ARC, au même groupe et au même niveau professionnels.

~~Disposition transitoire~~

~~Pour les employés qui, au moment de la date de signature de la présente convention collective, occupent un poste intérimaire et pour qui la période intérimaire rencontre le seuil précédent d'au moins six (6) semaines, la période~~

~~complète d'affectation intérimaire continuera à compter comme service « cumulatif ».~~

~~Pour les employés qui, au moment de la signature de la présente convention collective, occupent un poste intérimaire et pour qui, à compter de cette date, la période intérimaire ne rencontre pas le seuil précédent d'au moins six (6) semaines, seule la période d'affectation intérimaire à compter de la date de signature comptera en tant que service « cumulatif ».~~

**ARTICLE 17
OTHER LEAVE WITH OR WITHOUT PAY**

17.13 Leave with pay for family-related responsibilities

(a) For the purpose of this clause, “family” is defined per Article 2 and, in addition, a person who stands in the place of a relative for the employee whether or not there is any degree of consanguinity between such person and the employee.

- ~~(a)~~ **(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 non-employment related matters, or with a financial or other professional representative, if the supervisor was notified of the appointment as far in advance as possible.

~~(b)~~ **(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.

ARTICLE 22

PROFESSIONAL ACCOUNTING ASSOCIATION ANNUAL MEMBERSHIP FEE

Amendment to clause 22.01 to reflect the unification of the CA, CMA and CGA into CPA Canada, as the national organization established to support the unified Canadian accounting profession.

New proposed wording for clause 22.01:

English:

This Article applies to employees classified as AU, CO and FI only.

22.01 Subject to paragraphs (a), (b) and (c), the Employer shall reimburse an employee's payment of annual membership fees **to the Chartered Professional Accountants of Canada (CPA)** ~~in one (1) of either the Canadian Institute of Chartered Accountants (CA), the Society of Management Accountants (CMA), Canadian Chartered Professional Accountant (CPA), or the Certified General Accountants Association (CGA), and to one (1) of their respective provincial organizations~~ **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** ~~one of the governing organizations listed in this clause~~ 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.

French:

Cet article ne s'applique qu'aux employés classifiés AU, CO et FI.

22.01 Sous réserve des alinéas (a), (b) et (c), l'Employeur s'engage à rembourser aux employés les frais de cotisation annuelle **aux Comptables professionnels agréés du Canada (CPA)** ~~à l'une des associations canadiennes de comptables professionnels représentées par l'Institut canadien des comptables agréés (CA), ou la Société des comptables en management (CMA), Comptable professionnel agréé (CPA), ou~~

~~l'Association des comptables généraux (CGA)~~ et à leur organisation provinciale respective.

(a) À l'exception de ce qui est prévu au alinéa b) ci-dessous, le remboursement des frais de cotisation annuelle fait référence au paiement annuel exigé par ~~l'une des associations énumérées dans cet article~~ **les CPA** pour maintenir en vigueur un titre professionnel et une qualité de membre. Ce remboursement inclura le paiement de la cotisation annuelle de l'Office des professions du Québec (OPQ).

(b) Certains frais de nature administrative ne sont pas remboursables sous cet article, tels que : les frais de services liés au mode de paiement des cotisations par acomptes ou par chèques postdatés, les frais de paiement en retard ou pénalité pour des cotisations payées au-delà de la date limite, les frais d'initiation imputés aux nouveaux membres d'une association de comptables, les frais de réintégration exigés pour maintenir une qualité de membre, ou des arriérés de cotisations d'années antérieures exigés par une association comptables pour être réadmis en ses rangs.

(c) Quant aux demandes de remboursement des frais de cotisation professionnelle effectuées sous cet article, les employés devront remettre à l'Employeur une preuve de paiement afin de valider leur demande de remboursement.

APPENDIX "H"

Memorandum of Understanding with Respect to Implementation of the Collective Agreement

~~This memorandum is to give effect to the understanding reached between the Employer and the Professional Institute of the Public Service of Canada in respect of a temporary measure for the implementation period of the collective agreement with bi-weekly consultation with the AFS national executive.~~

~~The provisions of this Agreement shall be implemented by the parties within a period of one hundred and fifty (150) days from the date of signing.~~

~~This memorandum of understanding will expire one hundred and fifty-one (151) days after the date of signing 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, (name of the separate agency) it will compensate (name of the applicable bargaining agent) 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 CPA Bargaining Agents and the Treasury Board of Canada 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.

NEW APPENDIX “XX”

**Memorandum of Understanding between
the Canada Revenue Agency and
the Professional Institute of the Public Service of Canada, Audit, Financial and
Scientific Group**

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.

NEW APPENDIX "XX"

**Memorandum of Understanding between
the Canada Revenue Agency and
the Professional Institute of the Public Service of Canada, Audit, Financial and
Scientific Group**

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** ~~on the first (1st) day of the month following the month during which this agreement is signed,~~ 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.

APPENDIX “NEW”

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 ____ DAY OF _____, 2019

Canada Revenue Agency

Professional Institute of the Public
Service of Canada

Patrick Asselin

Allaudin Alibhai

Michel Bastien

Philip Choo

Peter Dawe

Manny (Emmanuel) Costain

Patrizia Fontanarosa

Shawn Gillis

Robert Kelln

Brian K.T. Hassall

Janice Laird

Douglas J. Mason

Janet Legge

Mark Muench

Amin Poonja

Steve Parent

John Tepelenas

Alnashir Ravjiani

Chris Roach

Robert L. Trudeau

Vance Coulas, Negotiator

Marc Bellavance, Negotiator

Jean-Paul Leduc, Negotiator

**Memorandum of Understanding (MOU)
Between the Canada Revenue Agency (The Employer) and
The Professional Institute of the Public Service of Canada (PIPSC)
With Respect to the Implementation of the Collective Agreement**

This memorandum is to give effect to the understanding reached between the Employer and the Professional Institute of the Public Service of Canada in respect of the implementation of the collective agreement. This MOU will form part of the minutes of settlement in the tentative agreement, however will rest outside the collective agreement.

The parties agree to meet within ninety (90) days of the signing date of the tentative agreement. Each party will be represented by up to (5) individuals including their respective negotiators. Normally the parties would meet once, but could have subsequent meetings when either party deems these to be necessary.

The purpose of the meeting is to discuss the intent and understanding of the new language provisions in the collective agreement that may require clarification. The parties shall jointly develop an information package highlighting the changes in the new collective agreement. Each party will be responsible for the delivery of the information package.

Time spent by the participating members shall be considered time worked. All other costs will be the responsibility of each party.

Signed at Ottawa, this 25th day of the month of May, 2019.

Marc Bellavance, CRA, Negotiator
Negotiator

Jean-Paul Leduc, PIPSC,

Date

**AUDIT, FINANCIAL AND SCIENTIFIC (AFS) GROUP
COLLECTIVE BARGAINING**

The parties agree to the following proposals:

Article	Subject	Clause(s)
8	Amendment to Day work	8.02 (a)
8	Amendment to paragraph 8.05(a), Shift premium*	8.05 (a)
8	Amendment to paragraph 8.05(b), Weekend premium*	8.05 (b)
17	Amendment to Leave with pay for family-related responsibilities	17.13 (a) (vii)
NEW Appendix	MOU regarding an extension of the Quebec Region's initiative regarding flexible working arrangements	

*The parties agree that this change will not result in any retroactive payment or adjustment. The coming into force date will be determined as part of discussions on collective agreement implementation.

The Employer agrees to withdraw the following:

Article	Subject	Clause(s)
14	New clause 14.09 and placeholder	14.09 (NEW)
15	Vacation Leave	15.07(a), 15.07(c) and 15.16(b)
17	Leave with pay for family-related responsibilities	17.13(a)(vi)

The Union agrees to withdraw the following:

Article	Subject	Clause(s)
8	Hours of work	8.02(e), 8.02(f), 8.02(g), 8.02(h), 8.03(f), 8.04, 8.06, 8.07

Signed in Ottawa on the _____ of _____ 2019.

Marc Bellavance, CRA

Jean-Paul Leduc, PIPSC-AFS Group

ARTICLE 8
HOURS OF WORK

English:

8.02 Day work

(a) The normal work week shall be thirty-seven decimal five (37.5) hours and the normal work day shall be seven decimal five (7.5) consecutive hours, exclusive of a lunch period, between the hours of ~~7~~6:00 a.m. and 6:00 p.m. The normal work week shall be Monday to Friday inclusive.

ARTICLE 8
HOURS OF WORK

English:

8.05 Shift and weekend premiums

(a) Shift premium

An employee on shift work shall receive a shift premium of two dollars **and twenty-five cents** (~~\$2.00~~ **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.

ARTICLE 8
HOURS OF WORK

English:

8.05 Shift and weekend premiums

(b) Weekend premium

- i. Employees shall receive an additional premium of two dollars **and twenty-five cents** (~~\$2.00~~ **2.25**) per hour for work on a Saturday and/or Sunday for hours worked as stipulated in subparagraph 8.05(b)(ii) below.

ARTICLE 17

OTHER LEAVE WITH OR WITHOUT PAY

17.13(a)(vii)

(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 non-employment related matters, or with a financial or other professional representative, if the supervisor was notified of the appointment as far in advance as possible..

NEW APPENDIX

**Memorandum of Understanding between
the Canada Revenue Agency and
the Professional Institute of the Public Service of Canada, Audit, Financial and
Scientific Group**

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.

AUDIT, FINANCIAL AND SCIENTIFIC (AFS) GROUP
COLLECTIVE BARGAINING

The parties agree to the following editorial amendments:

Article	Subject	Clause(s)
2	Amendment to the French version of clause 2.01 (definition of « conjoint de fait ») in order to align with the language used in the English version.	2.01 (c)
9	Amendment to clause 9.08 in English only to change “mileage” to “kilometric”.	9.08

Signed in Ottawa on the _____ of _____ 2018.

Marc Bellavance, CRA

Jean-Paul Leduc, PIPSC-AFS

ARTICLE 2

INTERPRETATIONS AND DEFINITIONS

"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)

ARTICLE 9

OVERTIME

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 ~~mileage~~ **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.

AUDIT, FINANCIAL AND SCIENTIFIC (AFS) GROUP

COLLECTIVE BARGAINING

The parties agree to the following proposals:

Article	Subject	Clause(s)
2	Amendment to paragraph 2.01(h), definition of a designated paid holiday	2.01(h)
14	Leave - general	14.08
17	Other leave with or without pay: <ul style="list-style-type: none">• Bereavement leave with pay	17.02(a) and (f)
Not in collective agreement	Agreed statement of interpretation for amended paragraph 17.02(a).	

The PIPSC-AFS Group agrees to withdraw the following demands:

Article	Subject	Clause(s)
17	Bereavement leave with pay	17.02(d), (e), (g-new), (h- new), and (i - new)

Signed in Ottawa on the _____ of _____ 2019.

Marc Bellavance, CRA

Jean-Paul Leduc, PIPSC-AFS

ARTICLE 2

INTERPRETATION AND DEFINITIONS

2.01 For the purpose of this Agreement:

(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.**

ARTICLE 14

LEAVE - GENERAL

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 ~~him~~ **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 17
OTHER LEAVE WITH OR WITHOUT PAY**

17.02 Bereavement leave with pay

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

(a) A person who stands in the place of a relative for the employee whether or not there is any degree of consanguinity between such person and the employee. In this instance, an employee shall be entitled to bereavement leave under 17.02(a) only once during the employee’s total period of employment in the public service.

~~(a)~~**(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.

~~(b)~~**(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.

~~(c)~~**(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.

~~(d)~~**(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.

~~(e)~~**(f)** If, during a period of sick leave, vacation leave or compensatory paid leave, an employee is bereaved in circumstances under which **they** ~~he~~ would have been eligible for bereavement leave with pay under paragraphs 17.02 **(a), (b)** and 17.02 ~~(d)~~**(e)**, the employee shall be granted bereavement leave with pay and **their** ~~his~~ paid leave credits shall be restored to the extent of any concurrent bereavement leave with pay granted.

~~(f)~~**(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 17.02 ~~(d)~~ **(e)**.

Interpretation of amendment made to paragraph 17.02(a)*

Paragraph 17.02(a) was amended to add to the definition of “family”, as defined per Article 2, to include 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. The parties agree that a “person” referred to in paragraph 17.02(a) includes any person identified by the employee as standing in the place of a relative of that employee. Examples could include a close friend, neighbor, or colleague. The key consideration is that the employee identifies the person as standing in place of a relative. This bereavement leave will be available only once during the employee’s total period of employment in the public service.

* Will not form or be a part of the collective agreement.

AUDIT, FINANCIAL AND SCIENTIFIC (AFS) GROUP
COLLECTIVE BARGAINING

The parties agree to the following proposals:

Article	Subject	Clause(s)
42	Amendment to clause 42.01, No discrimination	42.01
Appendix "B"	Amendment to remove this MOU from the agreement*	

* The Employer confirms that the deletion of Appendix "B" would not impact employees covered by the CRA / PIPSC-AFS collective agreement.

Signed in Ottawa on the _____ of _____ 2019.

Marc Bellavance, CRA

Jean-Paul Leduc, PIPSC-AFS

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 ~~and~~ **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.

AUDIT, FINANCIAL AND SCIENTIFIC (AFS) GROUP

COLLECTIVE BARGAINING

The parties agree to the following amendments to clarify and update the collective agreement:

Article	Subject	Clause(s)
14	Amendment to paragraph 14.02(a).	14.02(a)
17	Amendment to subparagraph 17.15(c)(i) to remove the reference to grand jury.	17.15(c)(i)
26	Amendment to clause 26.06 to remove the reference to how payment is remitted.	26.06
44	Amendment to clause 44.07 to confirm that three consecutive shifts are included in the eligibility criteria.	44.07
Appendix L	Amendment to the French version given that the eighth bullet was incorrectly separated into two bullets.	
Appendix M	Amendment to update MOU with respect to Classification Matters	

The Employer agrees to withdraw:

Article	Subject	Clause(s)
13	Placeholder	
30	Placeholder	

The Union agrees to withdraw:

Article	Subject	Clause(s)
Appendix G	Placeholder	

Signed in Ottawa on the _____ of _____ 2019.

Marc Bellavance, CRA

Jean-Paul Leduc, PIPSC-AFS

ARTICLE 14
LEAVE - GENERAL

14.02 (a) **An employee who does not have access to their leave balances** is entitled, once in each fiscal year, to be informed, upon request, ~~of the employee's balance of vacation or sick leave with pay credits of the balance of their leave.~~

ARTICLE 17
OTHER LEAVE WITH OR WITHOUT PAY

17.15 Court leave with pay

- 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 ~~or before a grand jury;~~

ARTICLE 26

CHECK-OFF

26.06 The amounts deducted in accordance with clause 26.01 shall be remitted to the Institute ~~by cheque~~ 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.

ARTICLE 44
PAY ADMINISTRATION

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 he acts.

APPENDIX “L”

EMPLOYEE WELLNESS SUPPORT PROGRAM

The Employer reserves the right to make other proposals in relation to this appendix.

The EWSP will incorporate 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**
- ~~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 and
- full costs of administering the EWSP to be borne by Employer
- increase the quantum of family related leave by one (1) day

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** ~~is committed to engaging~~ in meaningful consultation with the Institute ~~with respect to utilizing the Agency Classification Standard~~ **in continuing to 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. ~~A~~ **The** working group will **continue** ~~be established~~ to review current classification issues and potential opportunities for improvement. ~~no later than sixty (60) days following the signing of the tentative this agreement.~~

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 joint report is finalized working group has presented its final findings to the NUMCC. The parties will consult on next steps following the completion of the joint report.**

When the working group has presented its final findings to the NUMCC, the working group's mandate and this memorandum of understanding will be considered complete and any further discussions on the matter will be referred to the NUMCC. The working group will be dissolved upon the presentation of its final findings.

NEW APPENDIX

**Memorandum of Understanding
between
the Canada Revenue Agency
and
the Professional Institute of the Public Service of Canada, Audit, Financial and
Scientific Group**

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.

AUDIT, FINANCIAL AND SCIENTIFIC (AFS) GROUP
COLLECTIVE BARGAINING

The parties agree to the following proposals:

Article	Subject	Clause(s)
42	Amendment to clause 42.01, No discrimination	42.01
Appendix "B"	Amendment to remove this MOU from the agreement*	

* The Employer confirms that the deletion of Appendix "B" would not impact employees covered by the CRA / PIPSC-AFS collective agreement.

Signed in Ottawa on the _____ of _____ 2019.

Marc Bellavance, CRA

Jean-Paul Leduc, PIPSC-AFS

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 ~~and~~ **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.

APPENDIX "B"

MEMORANDUM OF UNDERSTANDING IN RESPECT OF SPECIFIC PROVISIONS APPLYING TO EMPLOYEES CLASSIFIED AS ED-LAT ONLY: PEDAGOGICAL BREAK

~~Notwithstanding the general provisions of this Agreement, the following specific provisions shall apply to employees classified as ED-LAT only:~~

~~Pedagogical break~~

~~Employees shall be granted a pedagogical break which will include all calendar days between December 25 and January 2 inclusively. During this period, employees are entitled to four (4) days of leave with pay, in addition to three (3) designated paid holidays as provided for under clause 12.01 of this Agreement.~~

~~Should January 2 coincide with an employee's day of rest or with a day to which a designated paid holiday has been moved by application of clause 12.03, the day shall be moved to the employee's first scheduled working day following the pedagogical break.~~

~~If an employee performs authorized work during the pedagogical break on a day other than a designated paid holiday or a normal day of rest, the employee shall receive compensation based upon his normal daily rate of pay, in addition to his usual pay for the day.~~