

**MEMORANDUM OF UNDERSTANDING
BETWEEN
THE NATIONAL TREASURY EMPLOYEES UNION
AND
THE INTERNAL REVENUE SERVICE, SMALL BUSINESS/SELF-EMPLOYED
AND WAGE AND INVESTMENT CAMPUS COMPLIANCE,
CONCERNING THE VOLUNTARY REASSIGNMENT OF EMPLOYEES IN
THE GS-303 AND GS-305 CLERICAL SERIES TO THE GS-592 TAX
EXAMINING CLERK SERIES**

This Memorandum of Understanding (MOU) between the National Treasury Employees Union (NTEU or Union) and the Internal Revenue Service (IRS), Small Business/Self-Employed (SB/SE) and Wage and Investment (W&I) Campus Compliance addresses the opportunity for voluntary reassignment of grades 3, 4 and 5 GS-303 and GS-305 Clerks in the SB/SE Campuses (Brookhaven, Cincinnati, Memphis and Philadelphia) and W&I Campuses (Andover, Atlanta and Fresno) to convert to grades 3 and 4 Tax Examining Clerks and 5 GS-592 Tax Examiner Clerks at the same grade. The GS-592 clerical position has the same career ladder as the GS-303 and GS-305 Clerk positions.

In May 2010 the IRS and NTEU reached agreement on a MOU which offered GS-303 and GS-305 Clerks in the SB/SE and W&I Campuses a one-time opportunity to voluntarily convert to GS-592 Tax Examiner Clerks. The IRS is once again offering this voluntary conversion opportunity to the remaining GS-303 and GS-305 Clerks in SB/SE Campuses (numbering approximately 135) and in the W&I Campuses (numbering approximately 55).

Conversion to the GS-592 series is intended to enable employees to obtain more technical proficiency in a variety of functions, to utilize similar tools that Tax Examiners use, and provide them with the experience necessary to compete for GS-592 Tax Examiner positions. Conversion will not impact space or workstations and employees will remain in their current teams. A conversion will result in additional non-complex actions to be taken and will place employees in a different awards pool. No positions are being abolished or downgraded as a result of this initiative.

In order to implement this initiative, the parties agree as follows:

1. Notice. At least five (5) workdays prior to the implementation of this MOU, the Employer will hold formal meetings for all impacted employees to announce the MOU pursuant to 5 U.S.C. §7114(a)(2)(A) and Article 8 of the parties' 2009 National Agreement II (NA II). At these formal meetings, the Employer will explain the initiative and attempt to answer questions. Wherever reasonably practicable, these meetings will be held face-to-face, and may be held during regularly scheduled group meetings, in which case notice to the union will be in accordance with Article 8

Section 1.A.1. When face-to-face meetings are not possible, they may be held telephonically. The Union shall have the right to be present and to ask questions concerning this initiative.


2. At least seven (7) calendar days prior to the formal meetings referenced in section 1 above, the Employer will provide employees with the following: (1) a copy of this MOU; (2) a copy of the crosswalk between GS-303/305 and GS-592 duties; (3) a copy of the new PD for GS-592; and (4) a copy of the new CJE's for the GS-592 series. Subject to management's right to assign work, employees will be given a reasonable amount of administrative time to review these materials prior to the formal meetings. If any impacted employees are in a non-pay status, the Employer will mail (certified) copies of the materials listed in this provision 2 and a solicitation form with instructions to those employees, as well as attempt to contact the employee by telephone using telephone contact procedures.
3. Solicitation for Volunteers. Conversion from a GS-303 or GS-305 Clerk series to a GS-592 Tax Examiner Clerk series will be voluntary. All impacted bargaining unit employees will be solicited to volunteer for conversion to the GS-592 Tax Examiner Clerk series during a period of time that shall last for at least two (2) consecutive weeks. The solicitation will include qualifications, instructions on how and when to volunteer, any change in awards pool, an explanation of any potential for career advancement by converting to a GS-592, and any impact the conversion will have on the employee's conditions of employment (including any impact that may be caused by conversion including the employee in coverage under the Customer Service Agreement). It will also include the awards pool cut off scores for the prior award year for the GS-303, GS-305 and GS-592 awards pools. All qualified employees who volunteer will be placed in the GS-592 series. All of the actions described in sections 1, 2, and 3 herein shall be completed prior to any employee being converted to a GS-592.
4. Training. In accordance with Article 30 of the NA II and prior to performing work as a GS-592, the employer will make available to all employees the training it deems necessary for the performance of duties under this initiative. The Employer will consider any requests by impacted bargaining unit employees for additional training related to this initiative.
5. Guidance. In addition to the information that will be provided to employees pursuant to provision two (2) of this MOU the Employer will provide any additional guidance deemed necessary to employees who elect to convert to GS-592 series concerning activities they will be required to perform under the new series.
6. Additional Resources. Impacted bargaining unit employees shall have access to IRS materials (including web-based materials) and IRM provisions relevant to this initiative. Subject to management's right to assign work, impacted employees will be provided with time to review any such relevant material.

7. Reversion Back to GS303/305. The Employer has determined that any bargaining unit employee who voluntarily converts to the GS-592 series will have the option of reverting back to the GS-303 or GS-305 Clerk series within nine (9) months of their original reassignment date, and that managers will assign GS-592 work to the employees within six (6) months after reassignment. Should an employee wish to convert back to the GS-303 or GS-305 series, they must provide written notice to their immediate supervisor and will not be negatively impacted by the decision to revert.
8. Evaluations. Reassigned employees will be evaluated in accordance with Article 12 of the 2009 National Agreement II. The Employer does not anticipate issuing any negative recordation during the sixty (60) day period following series conversion and assignment of GS-592 work. However, the Employer is not precluded from issuing any negative recordation if necessary. The Employer will consider the lack of experience of employees in performing the GS-592 work and/or unanticipated problems arising from the implementation of this initiative as mitigating factors before any negative recordation is used in an employee's evaluation.
9. Unacceptable Performance. The Employer will notify converted employees of any unacceptable performance under Article 40 Section 1.C.1 (a) and provide an opportunity for the employee to revert back to the 303 or 305 series in accordance with paragraph 6 of this agreement.
10. Work Schedules. Impacted bargaining unit employees will be able to maintain their current tours of duty and work schedules, even if they are selected for conversion to GS-592.
11. Workstations. Bargaining unit employees will not be required to change workstations and will be assigned ergonomic workstations as appropriate.
12. Release/Recall. This conversion will not negatively impact the release/recall rights of any bargaining unit employee as identified in Article 14 of the parties' 2009 National Agreement II.
13. Internal Revenue Manual. Without waiving its statutory or contractual rights to bargain impact and implementation, prior to implementation of this MOU, the Agency will identify and provide NTEU National with copies of any Internal Revenue Manual (IRM) changes made as a result of this initiative.
14. Status Briefing. Upon request by National NTEU, after this MOU has been in effect for six (6) months, the Agency will conduct a status briefing with NTEU National.
15. Information. Within thirty (30) calendar days of the completion of the solicitation, management will provide NTEU National with a list of employees who remained in their current GS-303/305 positions and employees who converted to a GS-592

position. The list will include, but not be limited to, the employee's location; name; former and new position title, series, grade, tour of duty and supervisor's name.

16. Adverse Impact. The Employer does not foresee any additional impact on working conditions beyond those addressed herein. However, in the event that either party becomes aware of additional changes or unanticipated adverse impact to conditions of employment as a result of the implementation of this initiative, they will follow Article 47 to give notice to the other party, if appropriate, and bargain to the extent provided by law.
17. Significant Problems. If either party becomes aware of significant unanticipated problems that arise following implementation of this initiative, the Agency or NTEU will inform the other, and the parties will discuss and attempt to resolve the problem as soon as possible.
18. Reopener. Either party may reopen this Agreement at any time after it has been in effect for twelve (12) months. The parties may mutually agree to reopen this Agreement prior to that time.
19. Effective Date and Termination. This Agreement will become effective upon Agency head review or on the thirty-first (31st) day after execution, which ever occurs first. It will terminate on September 30, 2014.

For NTEU:

 Date 2/6/13
Anna Gnadt
National Negotiator, NTEU

For IRS:

OVGBB
Digitally signed by OVGBB
DN: cn=OVGBB, email=James.P.Clifford@irs.gov
Date: 2013.02.06 11:56:34 -05'00' Date
Jim Clifford
Director, Compliance
Wage and Investment

Denice D. Vaughan
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Denice Vaughan
Director, Campus Compliance Services
Small Business Self Employed