

National Agreement II - Revised Article 23

Between Internal Revenue Service &
National Treasury Employees Union





HUMAN CAPITAL OFFICE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C.

June 5, 2012

MEMORANDUM FOR ALL IRS EMPLOYEES

FROM:

David A. Krieg *David A. Krieg*
IRS Human Capital Officer

Ken Moffett *Ken Moffett*
Chairperson, NTEU Negotiation Team

SUBJECT:

New Article 23 of the National Agreement II

To implement the new Article 23 and related Exhibits of the National Agreement II, the Internal Revenue Service and the National Treasury Employee Union (NTEU), also referred to as the parties, hereby agree to the following: Unless agreed otherwise, all provisions of Article 23 the National Agreement II will be implemented on July 1, 2012. The New Article 23 will be published in the National Agreement 2.5 that will be implemented on October 1, 2012.

Attachment

ARTICLE 23
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Article 23

Hours of Work

Section 1

The present administrative workweek begins at 12:01 A.M. Sunday and ends at 12:00 midnight Saturday, and the current basic workweek and normal tour of duty within the administrative workweek is five (5), eight (8) hour workdays. Prior to implementing a change in any regularly scheduled workweek, the Employer will notify the Union as far in advance as possible.

Section 2

Alternative Work Schedule (AWS) Program

Sections 2 through 7 of Article 23 encompass the parameters and requirements of the AWS program. A glossary of terms related to AWS may be found in Exhibit 23-5 to this Article.

A.

Purpose

The Parties recognize that the use of AWS and the staggered work schedule has the potential to improve productivity and morale and provide greater service to the public. The AWS program is designed to provide employees with more flexibility in their work lives, the ability to balance work and life responsibilities and to improve employee satisfaction and retention. At the same time, the AWS program is designed to ensure the delivery of a high level of customer service and the accomplishment of the mission of the IRS. Participation in the AWS program is voluntary. In addition, the Parties recognize that not all AWS and the staggered work schedule may be appropriate for certain positions or organizational segments because of the nature of the work performed.

B.

Participation

1. Employees participating in one (1) of the four (4) pilots conducted in Accounts Management (Memorandum of Understanding (MOU) dated October 29, 2009), Correspondence Examination (MOU dated December 3, 2009), the MITS Enterprise Computing Centers (MOU dated November 23, 2009) and the Taxpayer Advocate Service (MOU dated November 19, 2009) may retain, subject to the terms of this Article, their current AWS or may request a change to AWS pursuant to Section 5 below.
2. Bargaining unit employees, who did not participate in one (1) of the four (4) pilots described in subsection 2B1 above, may retain, subject to the terms of this Article, their current AWS or may request a change to AWS pursuant to Section 5 below.

C.

Existing AWS Agreements and Practices

1. Consistent with Article 54, subsections 2A2 and 2A3 of this Agreement, the parties agree to terminate all existing AWS agreements by removing those agreements from the joint list of continuing mid-term agreements.
2. Either national party may propose to continue an existing AWS practice by submitting the practice to the other party no later than ninety (90) days from the implementation date of this Agreement.
3. The national parties will then create a list of existing AWS practices to remain in force during the term of this Agreement to the extent such practices do not contain terms and conditions in conflict with this Agreement, law or regulation.
4. Existing practices, not on the list, will not be enforceable and will terminate six (6) months after the implementation date of this Agreement.

5. Consistent with Article 54, subsection 2C of this Agreement, if either party wishes to propose a change to a practice placed on the list in subsection 2C3 above, it will use the applicable procedures of Article 47 to provide notice and negotiate to the extent required by law.
6. If a dispute occurs between the national parties over whether an existing AWS practice is in conflict with this Agreement or law or regulation, the mediator/factfinder for the 2009 National Agreement II Reopener negotiations will resolve the dispute. The practice will remain in effect during the dispute resolution process.

D.
Authorized Flexible and Compressed Work Schedules

Subject to the provisions of this Article and applicable laws and regulations, the following flexible and compressed work schedules are authorized under the IRS AWS program:

1. Flexitour with Credit Hours flexible work schedule;
2. Gliding flexible work schedule;
3. Maxiflex flexible work schedule;
4. 5/4-9 compressed work schedule; and
5. 4/10 compressed work schedule.

E.
Staggered Work Schedule

Subject to the provisions of this Article and applicable laws and regulations, a staggered work schedule is also authorized under this Article and will be administered in accordance with the terms of this Article.

Section 3
AWS Groupings

A.
Coverage by Grouping

All bargaining unit employees, participating in the AWS program, are covered by the applicable terms and conditions of this Article. Furthermore, bargaining unit employees in specific groupings are subject to additional AWS exclusions and limitations that are provided in Exhibits 23-1 through 23-4.

1. The four (4) AWS groupings are listed in Exhibits 23-1 through 23-4 to this Article and contain AWS, start and stop times, core hours and flexible time bands available in each AWS grouping.
2. The AWS groupings are as follows:
 - (a) AWS Grouping 1 covers all employees in campus and remote locations in SB/SE Campus Compliance, W&I Campus Compliance, Accounts Management, Submission Processing Correspondence Production Services and the National Distribution Center in Media and Publications (refer to Exhibit 23-1).
 - (b) AWS Grouping 2 covers all non-campus public contact employees in W&I Field Assistance, LB&I and SB/SE Tax Compliance Officers and support staff for Tax Compliance Officers (refer to Exhibit 23-2).
 - (c) AWS Grouping 3 covers all MITS employees (refer to Exhibit 23-3).
 - (d) AWS Grouping 4 covers all TAS employees (refer to Exhibit 23-4).

B.
General Coverage

Employees not covered by an AWS grouping may apply for Flexitour with credit hours, Gliding and Maxiflex flexible work schedules and 5/4-9 and 4-10 compressed work schedules subject to the following:

1. A basic work week as defined in Section 1 of this Article.

2. For flexible work schedules, a flexible time band between 6:00 AM and 8:30 PM, core hours from 9:30 AM to 2:30 PM and flexible start times every fifteen (15) minutes.
3. With the exception of non-core days on a Maxiflex schedule, employees must be present for core hours each workday.
4. For compressed work schedules, start times every fifteen (15) minutes by shift.
5. Shifts are generally defined as follows:
 - (a) Day Shift – Start and stop times between 6:00 AM and 6:00 PM.
 - (b) Swing Shift – A combination of day shift and night shift hours, with start and stop times available on the swing shift as established by the Employer.
 - (c) Night Shift – Start and stop times between 6:00 PM and 6:00 AM.

Section 4

Types of Work Schedules

A.

Flexitour with Credit Hours Flexible Work Schedule

Flexitour with credit hours is a flexible work schedule that includes a basic work requirement of five (5) workdays of eight (8) hours each in each administrative workweek of the biweekly pay period.

1. Earning Credit Hours

- (a) An employee may, with prior approval by the Employer, work additional time to earn credit hours at a POD, a Flexiplace site or any other location approved by the Employer. The employee's request to work credit hours will be approved if management determines that appropriate work is assigned, necessary and available and if it determines that the performance of such work at the time requested is not rendered inappropriate based on logistical, safety and/or other factors such as availability of seating, security, utilities or supervision. Management's determination to grant or deny an employee's request to work credit hours will be communicated in writing or by e-mail, prior to the time of the credit hours requested and will state the reason for any denial.
- (b) Whenever deemed appropriate by the Employer, a written understanding between an employee and his or her supervisor, defining circumstances when working credit hours are appropriate, will constitute prior approval under this subsection. For example, a manager and employee may agree that the employee may work credit hours whenever a field visit extends past the TOD of the employee.

2. Using Credit Hours

The credit hours earned may be used at the election of the employee, and with prior approval by the Employer, to vary the length of a workday or workweek. Supervisors shall make reasonable efforts to grant employee requests for using credit hours consistent with workload and staffing needs. Upon request by the employee, the Employer will provide a written explanation for denying the use of credit hours within two (2) workdays.

3. Employees working flexitour work schedules may select start and stop times within established flexible time bands, but must be present during the hours and days of the administrative workweek designated as core hours. Start and stop times must be selected in advance.
4.
 - (a) Employees will be allowed to earn a maximum of three (3) credit hours per regularly scheduled workday and up to ten (10) credit hours on regular non-workdays (e.g., Saturday and Sunday for a Monday to Friday workweek). Federal holidays are considered regular non-workdays for the purpose of earning credit hours. Subject to prior approval by the Employer and established flexible time bands, credit hours may be earned at the beginning of the shift, the end of shift, or split between the beginning and end of the shift.
 - (b) If approved, credit hours may be earned within flexible time bands, (e.g., an employee may earn one at the end of the workday and two more later that day at a site approved by the supervisor). If approved by the Employer, and when necessary, the applicable flexible time band will be temporarily extended to permit the earning of credit hours.
5. Credit hours will be earned and used in fifteen (15) minute increments.

6. A maximum of twenty-four (24) credit hours may be carried forward from pay period to pay period, for full time employees. In accordance with law, part-time employees may carry forward a maximum of one-fourth (1/4) of the hours in the employee's bi-weekly workweek.
7. In cases where an employee has worked approved credit hours before his or her normal tour of duty and has subsequently been released on administrative leave due to the office closing during that day, the credit hours will be preserved.
8. Subject to prior approval from the Employer, credit hours may be earned and used on the same day. Additionally, credit hours may be used in place of or in combination with other types of leave if the use of credit hours or the other types of leave is approved in advance by the Employer.
9. Pursuant to 5 U.S.C. § 6126, in the event that an employee leaves the Department of the Treasury or is no longer assigned to a work schedule that allows credit hours, the Employer will compensate the employee for any unused credit hours.

B.
Gliding Flexible Work Schedule

A Gliding work schedule is a type of flexible work schedule in which a full-time employee:

1. must meet a basic work requirement of eight (8) hours a day and forty (40) hours in each week and eighty (80) hours in a biweekly pay period;
2. must be present during the hours designated as core hours by the Employer;
3. without prior notice, may change start and stop times daily within the established flexible time bands; and
4. may earn and use credit hours consistent with subsections 4A1 and 4A2 above.

C.
Maxiflex Flexible Work Schedule

Maxiflex is a type of flexible work schedule that contains required core hours on less than ten (10) workdays within a biweekly pay period. A full time employee has a basic work requirement of eighty (80) hours in a biweekly pay period. Employees may vary the number of hours worked on a given workday or the number of hours each week to equal eighty (80) hours in a biweekly pay period. Once established, an employee's Maxiflex schedule will continue unless changed consistent with Section 5 below. Approved Maxiflex schedules:

1. must meet the basic work requirement (reflect eighty (80) hours) per biweekly pay period (excluding credit hours);
2. are limited to a maximum of ten (10) hours per day toward meeting the basic work requirement. However, in addition to their TOD, an employee may work up to two (2) additional credit hours with prior supervisory approval.
3. must have start and stop times consistent with the provisions of this Article;
4. may vary arrival and departure work times during established flexible time bands consistent with the duties and requirements of the position;
5. must reflect the core hours plus the flexible time bands to be worked each core workday;
6. require employees to schedule and work the core hours on at least eight (8) of the ten (10) workdays in each biweekly pay period;
7. are limited to a maximum of two (2) non-core workdays each biweekly pay period;
8. for the purpose of earning credit hours, only have flexible hours on the non-core days consistent with the assigned shift;
9. permit employees to earn a maximum of ten (10) credit hours, with prior approval from the Employer, on their non-core days within the established flexible time bands. Employees on a Maxiflex work schedule may use credit hours consistent with subsection 4A2 above; and
10. Pursuant to 5 U.S.C. § 6124, allow for eight (8) hours of pay on a holiday regardless of the number of hours in the employee's scheduled TOD on that day.

D.
5/4-9 Compressed Work Schedule

“5/4-9” is a compressed work schedule that includes eight (8) workdays of nine (9) hours each, one (1) workday of eight (8) hours and one (1) non-work day within the biweekly pay period.

E.
4-10 Compressed Work Schedule

“4-10” is a compressed work schedule that includes four (4) workdays of ten (10) hours each in each administrative workweek of the biweekly pay period.

F.
Staggered Work Schedule

A staggered work schedule is a work schedule in which a full-time employee:

1. must be assigned to a straight eight (8) work schedule with a basic work requirement of eight (8) hours a day over five (5) workdays and forty (40) hours in each week and eighty (80) hours in a biweekly pay period;
2. may have different start times each day that are pre-set in advance; and
3. once selected and approved, an employee’s start and stop times will continue and may be changed consistent with Section 5 below.

Section 5
AWS Program Participation

A.
Eligibility

1. In order to participate in AWS, part-time and full time employees must be fully successful or higher on their most recent annual appraisal (rating of record). For the purposes of this provision, an employee without a rating of record will be considered as fully successful.
2. New employees or employees moving to a new position, with different duties and training requirements, must successfully complete initial formal training prior to becoming eligible for AWS. However, once initial formal training is successfully completed, and if not prevented by the schedule for on-the-job instruction (OJI), the employee may begin an AWS if requested and approved by the Employer.

B.
Requests for a New or Modified AWS

Employees may request AWS and/or a change in start time at any time by submitting the form found in Exhibit 23-6 to this Agreement to their supervisor. The form will also allow employees to list prioritized choices if their first choice is not available.

1. Employees Covered by the AWS Groupings Exhibits 23-1 through 23-4:

The Employer will maintain a list of employees interested in AWS and/or change in start time and add employees to the list as the form in Exhibit 23-6 is received.

- (a) The Employer will periodically fill vacant and available AWS and consider requests for changes to start times from a consolidated list of interested employees consistent with the procedures in Exhibits 23-1 through 23-4 and subsection 5C below.
- (b) Upon request, the Employer will provide a listing of available schedules to impacted chapters.

- (c) In the case of too many requests for a vacant and available AWS and/or start times, the tie will be broken first by IRS EOD, second by SCD and third by comparing the last four (4) digits of the tied employees' social security numbers. In odd numbered years, employees with the lowest number will receive the AWS. The opposite will hold true in even numbered years.
- (d) Employees will be informed as soon as practicable, but not later than two (2) pay periods of consideration for a vacant and available AWS and/or change in start time, if their request is approved or disapproved.

2. All Other Employees:

Employees covered by subsection 3B above will be considered for vacant and available AWS and/or changes to start times on an ongoing basis consistent with subsection 5C below. Employees will be informed as soon as practicable, but no later than two (2) pay periods of receipt of the application form in Exhibit 23-6 for a vacant and available AWS and/or change in start time if their request is approved or disapproved.

C.

Approval of a New or Modified AWS

- 1. For any compressed or flexible work schedule under this Agreement, an employee's work schedule request (including start and stop times) will be approved unless the request would cause any of the following at the level where the AWS is approved (e.g., team, department, territory, executive):
 - (a) diminished level of services,
 - (b) insufficient coverage; or
 - (c) increased cost.
- 2. Upon request, the Employer will provide the employee with a written explanation for the disapproval of AWS and/or a change in start time.
- 3. System and seating availability may impact the availability of AWS in the employee groupings in Exhibits 23-1 through 23-4 and subsection 3B above.
- 4. If seating constraints (e.g., shift operations where employees share desks) limit the number of AWS slots, the Employer will notify the impacted chapter(s). As part of the notification, the Employer will provide necessary information regarding the seating constraints. To resolve the issue, the local parties will discuss the implementation of mutually agreeable solutions to the seating constraints in an effort to maximize the number of AWS slots. The Employer will consider the recommendations from the Union and inform the Union of its final decision in writing prior to limiting available AWS slots.

D.

Effective Date

Once approved, the AWS or new start time will be effective at the beginning of the next pay period.

E.

Trial Period/Reverting to a Non-AWS (5/8 Schedule)

- 1. Within two (2) pay periods of occupying a new AWS, employees may return to their previous work schedule if available or request another vacant and available work schedule.
- 2. After two (2) pay periods, if their previous schedule is not available, the employee must apply for a change to AWS under the procedures in this Section or may move to non-AWS (5/8 schedule) on their current shift with the same start time as their AWS. If a 5/8 schedule is not available with the start time as the employee's AWS, then the employee will return to a TOD on their current shift with the closest start time to the employees current work schedule.

F.

Voluntary Requests for Temporary Changes to AWS

Prior to the beginning of a pay period, an employee who is on a flexible or compressed work schedule may request to make a temporary change to their current AWS for the next pay period. Such requests may not include temporarily changing AWS (e.g., 5/4-9 to 4/10). Only one (1) such request per employee will be approved by the Employer every

other pay period. The Employer will make reasonable efforts to grant employee requests consistent with subsection 5C above.

G.
Voluntary Requests for Temporary and Permanent Changes to AWS Due to Hardships

1. An employee may request a permanent or temporary change to his/her AWS due to unforeseen circumstances beyond the control of the employee (e.g., hardship) by notifying his or her supervisor. The Employer shall make reasonable efforts to grant employee requests consistent with subsection 5C above.
2. Temporary hardships are for short time frames and will not exceed three (3) months in duration and the employee is returned to their previous AWS and shift once the hardship is resolved.
3. If a temporary hardship continues beyond three (3) months, the employee may request a permanent hardship consistent with subsection 5G4 below.
4. For permanent hardships, the employee may request to return to his or her previous work schedule or request a vacant and available work schedule.

Section 6
Modification and Termination of AWS

A.
If an employee is placed on a Performance Improvement Plan (PIP), the employee is no longer eligible for AWS. The Employer has determined that an employee subject to a PIP may not be removed from AWS until the letter required by Article 40, subsection 2A of this Agreement is delivered to the employee. If eligible, employees removed from AWS under such circumstances may reapply for AWS consistent with this Section.

B.
The Employer will have the option of temporarily removing an employee from an AWS work schedule due to conduct problems if the Employer determines that the conduct is related to the abuse of, or the integrity of, the AWS agreement and the employee has been given written notice, the opportunity to discuss the conduct with his or her supervisor and temporary removal is appropriate. If a decision is made to temporarily remove the employee from AWS, the temporary removal will not normally exceed three (3) months unless the Employer decides a longer period of time is appropriate. At the end of this period of time, employees temporarily removed from AWS will be returned to their previous AWS.

C.
If the Employer has sufficient evidence of serious wrongdoing that would impact the integrity of the AWS program, the employee may be immediately suspended from AWS pending resolution of the conduct investigation. If the wrongdoing is upheld by the deciding official, the AWS may be terminated and the employee may not reapply for a period of one (1) year.

D.
If the Employer removes or temporarily removes the employee from AWS, the employee will be assigned to an appropriate tour of duty by the Employer on the employee's current shift. However, the employee may request another tour of duty on their current shift.

E.
Involuntary Temporary Changes to AWS and Start or Stop Times

The Employer may require temporary changes to start or stop times, flexible and compressed work schedules due to exigent circumstances (e.g., unexpected significant changes to filing patterns, Congressional mandates such as a stimulus package).

1. The Employer will consider using overtime or compensatory time, as appropriate, to meet temporary staffing shortages prior to requiring involuntary changes to AWS and start or stop times.
2. The Employer has determined that temporary involuntary changes to an employee's AWS and start or stop times will not exceed a total of eight (8) weeks in a calendar year.

3. Prior to requiring a temporary involuntary change to AWS or start or stop times, the Employer will solicit for volunteers from among equally qualified employees as determined by the Employer.
4. If an insufficient number of qualified employees volunteer, the least senior employees will be selected in IRS EOD order. In the case of ties, SCD will be used as the next tie breaker followed by a comparison of the last four (4) digits of the tied employee's social security numbers. In odd numbered years, employees with the lowest number will be selected. The opposite will hold true in even numbered years.
5. The Employer has determined that any temporary involuntary changes to AWS or start and stop times will not be required on a frequent basis and will not be made for periods of less than two (2) weeks.
6. For temporary involuntary changes to AWS or start and stop times, the Employer will normally provide the employee with five (5) workdays notice.
7. The Employer will consider hardship requests on a case-by-case basis and will approve such requests to the extent permitted by workload.

F.
Involuntary Permanent Changes to AWS and Start Times or Stop Times

If the Employer decides to alter the mix of work schedules by reducing the available AWS, start and stop times, non-core days and regular days off (RDOs), the Employer will notify National NTEU and bargain to the extent required by law prior to altering the mix of work schedules by reducing the available AWS, start and stop times, non-core days and RDOs. Any bargaining will be conducted using the expedited process in Article 47, Section 5 of this Agreement.

Section 7
Miscellaneous AWS Program Parameters

A.
Employees in Travel, Training or on Details

Employees in travel or in training or on detail will adhere to the tour of duty required by the training, travel or detail. Employees attending training and on-the-job instructors or trainers will remain on their AWS unless a temporary change in their AWS (e.g., start time or RDO) is necessitated by training needs or the training schedule.

B.
Sign-in/Sign-out

For employees approved for AWS and staggered work schedules, adherence to those work schedules will be tracked in SETR (or successor system) by the Employer. However, if necessary, employees approved for a Gliding flexible schedule may be required to sign-in and sign-out each workday.

C.
Employees Changing Positions

1. Employees permanently changing positions or temporarily changing positions as a result of a temporary promotion or detail will be subject to the AWS rules covering the new or temporary position in Exhibits 23-1 through 23-4 or subsection 3B above.
2. Employees temporarily changing positions as a result of a temporary promotion or detail will be returned to the work schedule of their permanently held position once the temporary assignment ends.

D.
Reasonable Accommodation

AWS provided to employees as a reasonable accommodation will not be subtracted from the number of slots allocated for AWS.

E.
Seasonal Employees

The Employer has determined that seasonal employees will retain the same AWS each time they are recalled from non-work status consistent with this Article.

F.
For each fiscal year quarter, the Employer will provide NTEU at the national level with the number of employees electing each type of AWS by location, business unit, position title, series and TOD.

G.
Dispute Resolution

Disputes arising under this Article regarding AWS will be resolved pursuant to Article 41, Subsection 4A of this Agreement.

Section 8
Special Tours of Duty

Upon an employee's request, the Employer will, subject to workload requirements, establish a special tour of duty (e.g., a split shift) for educational purposes, including courses approved under the Tuition Assistance Program (TAP), in accordance with applicable laws, rules and regulations.

Section 9
Religious Observances

A.
An employee whose personal religious beliefs require the abstention from work during certain periods of time, including a religious observance connected with a death in the immediate family, may elect to engage in compensatory overtime work for time lost, without charge to leave, for meeting those religious requirements. Such requests will be granted unless:

1. an employee's presence on a job at the time in question is deemed necessary; or
2. no reasonable opportunities are foreseen within a reasonable period of time (generally 120 days) during which the employee will be able to repay the compensatory time. Reasonable opportunities include the Employer's effort to first assign that work regularly assigned to the affected employee which may include work not normally assigned, provided the employee is otherwise qualified to perform such work; however, the Parties agree that the following are types of situations envisioned above:
 - (a) the work is such that productive work is not available on what is normally non-duty time; or
 - (b) significant security, utility, rental or other costs would be incurred if work at normal non-duty times was permitted.

B.
Compensatory time off will be granted in accordance with the provisions of subsection 9A above when an employee's personal religious beliefs require that the employee abstain from work during certain periods of the workday or workweek. The time off includes adjustments to the hours of work as necessary to recognize the employee's religious practices or requirements, including time to arrive at work late or leave work early.

C.
Employees must notify their supervisors of a desire to take compensatory time off for a religious observance. Notification should take place fifteen (15) days in advance, whenever possible.

D.

1. Compensatory overtime may be worked either prior to or after the religious observance in fifteen (15) minute increments. An employee is entitled to take compensatory time off in fifteen (15) minute increments. Such increments may be accumulated in order for an employee to take compensatory time off in segments of one (1) hour or more.
2. An employee will be allowed to accumulate only the number of hours of religious compensatory time needed to repay previous or anticipated future absences from work for religious observances. For such purposes, no more than eighty (80) hours of religious compensatory time may be accumulated unless special circumstances are present.
3. Employees with religious compensatory time balances exceeding eighty (80) hours on the effective date of this Agreement may not earn more religious compensatory time until their balances fall below eighty (80) hours and the conditions in subsection 9D2 above are met.

E.

1. A grant of compensatory time off will be repaid by the appropriate amount of compensatory overtime work, in increments of at least fifteen minutes, within a reasonable amount of time (generally 120 days).
2. A repayment plan will be established and if the compensatory time is not repaid within the specified time period in the plan, the time outstanding will be converted to annual leave or LWOP, as appropriate. The Employer will extend the time to repay if the failure to comply with the repayment plan was through no fault of the employee.
3. Advanced religious compensatory time will be considered indebtedness to the Employer if the employee separates without repaying the advanced time and will be withheld from any final payments to the separating employee.

F.

Employees who take advanced compensatory time off for religious observances may subsequently charge that time to annual leave. However, employees who take annual leave or leave without pay for religious holidays may not subsequently change that to compensatory time off.

Section 10 Shifts

A.

The Employer will solicit requests from eligible employees who are interested in changing shifts (day, swing and night) and maintain a list of such employees from which future vacancies will be filled. Employees may submit interest statements at any time and will be considered. The Employer has determined that it will grant requests for assignments to shift vacancies on the following basis:

1. the employee must be qualified for the vacant position;
2. the employee does not require more than minimal training to assume the position on the other shift; and
3. the employee has served on their present shift for more than one (1) complete year (or season, if a seasonal employee).

B.

1. Employees who have been assigned to their present shifts for the longest period shall be assigned first if there are more applicants than positions. Any ties will be broken by IRS enter on duty (EOD) date.
2. If management will otherwise fill the vacancy on the preferred shift with someone outside IRS, a unit employee, meeting the criteria in subsection 10A above, will be selected over that candidate.

C.

The provisions of 7A and 7B above do not apply to employees on rotating shifts.

Section 11
Involuntary Reductions

Except in instances where it is a documented condition of employment, any involuntary reduction in an employee's hours of work will entitle that employee to appropriate adverse action rights and benefits.

Section 12

Nothing in this Article shall restrict the Employer's right to assign work or employees pursuant to 5 U.S.C. § 7106(a).

Article 23 Exhibit 23-1

Alternate Work Schedules for Campus and remote employees in SB/SE Campus Compliance, W&I Campus Compliance, W&I Joint Operations Center, Accounts Management, Submission Processing and Correspondence Production Services and the National Distribution Center in Media and Publications

Section 1 Coverage

This document provides Alternative Work Schedules (AWS) and staggered work schedule options for employees in Campus and Remote locations including SBSE Campus Compliance, W&I Campus Compliance, W&I Joint Operations Center, W&I Accounts Management, Submission Processing, and Media and Publications (Correspondence Productions Services and National Distribution Center only).

Section 2 Available Options

- A. Subject to the eligibility criteria in Article 23, employees in the organizations covered by this document may request the following AWS:
1. Telephone trained employees are public contact employees who are assigned incoming/outgoing calls using an automated telephone system (e.g., ASPECT with Idle Reason Codes) with specific telephone contact procedures. Additionally, these employees have a regular telephone schedule in any of the Customer Account or Compliance Services (W&I and SB/SE) product lines, including International. These employees may request Flexitour with credit hours (a Flexible Work Schedule (FWS), 5/4-9 or 4/10 Compressed Work Schedule (CWS). The Regular Day Off (RDO) for each day of the week will be determined by the AWS methodology described in subsection 5G below.
 2. Media and Publications Correspondence Productions Services employees in GS-303 (Clerk), GS-332 (Computer Operator), GS-335 (Scheduler/Production Controller), and WG-3502 (Laborer) positions may request Flexitour with credit hours.
 3. Media and Publications National Distribution Center employees may request Flexitour with credit hours, 5/4-9 and 4/10.
 4. All other employees may request Flexitour with credit hours, 5/4-9 and 4/10.
- B. Employees covered by subsection 2A may request staggered work schedules.

Section 3 Work Schedule Requirements

- A. A Flexible Work Schedule (FWS) consists of core hours and flexible time bands.
- B. The core hours and flexible time bands for day shift employees are defined in Article 23 Section 3B2.
- C. The core hours and flexible time bands for swing and night shift employees are specific to the start time. Below are parameters of the Swing Shift and Night Shift flexible schedules. Using the employee's start time (column 1), the core hours (columns 2 and 3) and flexible time bands (columns 4 and 5) are specified in Table 1 at the end of this exhibit.

Article 23 Exhibit 23-1 (cont'd)

- D. The Employer will approve a range of available start times and RDOs for Flexitour with credit hours and CWS (5/4-9 or 4/10) within each shift consistent with the provisions of Section 6 below.

Section 4 General Parameters for All Employees

- A. In functions with small staffs (less than five (5)), the RDOs may be limited so that two (2) employees are not off on the same day of the week.
- B. Permanent and seasonal employees may request a change in an AWS and/or start time or RDO at any time. The request will be considered prior to the next periodic opportunity to change i.e. two (2) times per calendar year. The periodic opportunity to change will be the beginning of the first full pay period of January and the beginning of the first full pay period in July of each year. The employee will begin their new tour at this point.
- C. Consistent with Article 23, subsection 5B1(d), the Employer will respond to all AWS requests no later than two (2) pay periods before the start of the pay periods specified in subsection 4B above.
- D. At the periodic opportunity to change, when an employee is offered and accepts an AWS, the employee will not be offered another AWS and will remain on that schedule until the next open period. However, if the employee chooses to leave the AWS they will adopt a non-AWS eight (8) hour tour of duty, the employee may do so at anytime in accordance with Article 23 subsection 5E.
- E. Seasonal employees will retain the same AWS each time they are recalled from non-work status unless a request to change their start time or RDO is approved.
- F. AWS options (e.g., start times, type of schedule, and RDO) and consideration of requests will be based on similarly situated employees performing the same duties with the same skills at the level of AWS approval.

Section 5 Process for Telephone Employees

- A. The percentage of staffing on approved CWS RDO on any given day of the week will be determined at the national level based on the telephone AWS methodology specified in subsection 5G below. Prior to implementing this process, the Employer will provide NTEU National with the information used to determine the allowable CWS as described in subsection 5G, Steps 1, 2, and 3 below. Thereafter, the Employer will provide this information to NTEU National before each periodic opportunity to change.
- B. The Employer will run the methodology as indicated in subsection 4B above. Any expansion of RDOs will be allocated as described in subsection 5G (Step 3) below.
- C. The following process will be used in allocating the CWS:
 - 1. Using the percentage allocated; the Employer at the local level and the respective NTEU Chapter President will be advised of the number of employees who may take an RDO for each work day.
 - 2. The Employer has determined that the local NTEU Chapter President will determine the ratio of 4/10 work schedules to 5/4-9 work schedules, e.g., forty percent (40%) will be 4/10 and sixty percent (60%) will be 5/4-9.
 - 3. The chapter will communicate the distribution to the Employer at the local level within five (5) workdays of receiving the total number of RDOs available.

Article 23 Exhibit 23-1 (cont'd)

4. If no ratio is communicated timely, the ratio will be thirty-three percent (33%) of the available RDOs will be assigned to a 4/10 schedule and sixty-seven percent (67%) of the available RDOs will be allocated to a 5/4-9 schedule.
 5. After the RDOs are allocated, the Employer will determine the start times for all TODs and the number of RDOs on any given day using the process in subsection 5G STEP 4, below.
- D. In accordance with Article 23, subsection 5B1, subsection 4B above, and the AWS telephone methodology in subsection 5G below, changes may be made to start times, stop times, increasing or decreasing the number of CWS schedules (4/10 and 5/4-9), and/or RDO of an employee consistent with Section 6 below.
- E. The Employer will not increase or decrease the number of Enterprise RDO slots unless there is more than a one (1) percentage point change in the national total allowable CWS percentage per day. Moreover, the Employer will try to meet workload demands, and may consider offering overtime, compensatory time, etc., to mitigate the situation.
- F. Notwithstanding Article 23 subsection 6F, if the Employer determines to change AWS, the following procedures will be used:
1. If there is an increase in CWS:
 - a. AWS TODs will be offered within each shift.
 - b. AWS will be offered in seniority order.
 2. If there is a decrease in CWS:
 - a. Employees not grandfathered into CWS whose TOD or RDO are impacted by the need for change will be asked to volunteer to change unless all employees with that start or stop time or certain RDO are needed to change.
 - b. If insufficient volunteers are available, inverse EOD will be used to change the start time, stop time, specific RDO, and/or decrease RDO slots. Employees not grandfathered would be removed by inverse EOD and will be placed back on the solicitation list by IRS EOD.
- G. The methodology for determining CWS availability for telephone employees is as follows:

STEP 1: Determine available employees at the national level

- a. Capture total number of hours that represent all bargaining unit employees that are telephone trained (excluding leads). This number is derived by establishing telephone hours of operation for the various sites and including telephone trained employees who currently work outside of those hours.
- b. Subtract: Overhead related to bargaining unit employees (sick leave annual leave, read time, training, meeting time, breaks, etc.).
- c. Subtract: Other non-telephone hours (hours when employees are available but where telephone is not available, or telephone duties not worked).
- d. Result: Available hours to perform the workload.
- e. Divide available hours by eight (8) to determine employees available by day for telephone work.

STEP 2: Determine employees needed per day based on workload at the national level

- a. Capture historical workload hours and current trending to determine the scheduled hours needed per day for telephones.

Article 23 Exhibit 23-1 (cont'd)

- b. Divide hours by eight (8) to determine employees required by day.
- c. Compare the number of employees available for work, Step 1e, to the number required, Step 2b, to determine whether RDOs are available and if so quantify them.

STEP 3. Allocate the RDO slots to operation sites at the national level

- a. Determine the number of allowable CWS by day and Enterprise.
- b. Subtract the actual number of CWS on each RDO currently in place to determine the amount of CWS to be allocated or removed.
- c. The specific number of RDOs are assigned according to telephone trained (e.g., Customer Service Representatives (CSR)) employee population per site and the Lead CSR, Tax Law Specialist (TLS) and Taxpayer Service Specialist (TSS) group per site. The Site's population of telephone trained employees divided by the Enterprise population of telephone trained employees.
- d. Multiply the results of Step 3b times Step 3c above to determine the allocation of each site.

STEP 4. The Employer on a local level determines and fills required start and stop times based on staffing requirements per application.

- a. Secure basic requirements from the site schedule (application if appropriate) by day and half-hour.
- b. Determine daily half-hourly staffing after break (e.g., lunch, read, meet, and other adjustments to slippage).
- c. Subtract requirements from staffing.
- b. Identify time periods to be addressed due to staffing vulnerabilities.
- c. Determine potential CWS start times per day that will not negatively impact workload and staffing needs.
- d. Determine start times for the CWS tours to be advertised.
- e. Advertise the available CWS and Flexitour start times and RDOs.
- f. Retrieve site employees' interest for CWS (5/4-9 and 4/10) and Flexitour schedules from the process used by the employees to express their preferences.
- g. Using the solicitation results assign available RDOs/start times in seniority (EOD) order until either all RDOs are exhausted or there are no more volunteers. Assign within the shift and use shift preference process to change shifts.
- h. Repeat Step 1 to determine if staffing requirements are satisfied for each half-hour, adjust numbers planned on the tour (CWS RDO not to exceed allocated daily amount), follow solicitation process for volunteers, etc.
- i. Notify employees of approved work schedule and start time and start date of new schedules.

Article 23 Exhibit 23-1 (cont'd)

Section 6

Approval of a New or Modified AWS

Consistent with the provisions of Article 23, subsection 5C, a request for a specific AWS or staggered work schedule may be denied if the requested schedule would result in any situations described in subsection 6A – E below (which are not all inclusive).

- A. Diminished level of service (e.g., reduction in level of telephone service, meeting Submission Processing program completion dates (PCD) and weekly processing cycles, inability to respond timely to customers requesting forms/publications or account information).
- B. Insufficient coverage (e.g., insufficient number of employees with the required skills at the required time that negatively impact the organizational measures or could create a diminished level of service.).
- C. Increased cost (e.g., increased overtime or night differential, and additional facilities costs such as lighting, HVAC, and security, etc.).
- D. System Availability (e.g., systems necessary for employees to do their work are not available - IDRS, ISRP, Error Resolution System, Report Generating System, Audit Inventory Management System, etc.).
- E. Seating Availability: See Article 23, subsection 5C4.

Article 23 Exhibit 23-1 (cont'd)

Table 1

The core hours and flexible time bands for swing and night shift employees are specific to the start time. Below are parameters of the Swing Shift and Night Shift Flexible Schedule. Using the employee's start time (column 1), the core hours (columns 2 and 3) and flexible time bands (columns 4 and 5) are specified in the following table.

Table 1: Core Hours and Flexible Time Bands for Swing and Night Shift Employees				
Start Time	Core Hours		Flexible Time Band For Earning Credit Hours	
	From:	To:	From:	To:
12:15 AM	3:45 AM	8:45 AM	9:15 PM	11:45 AM
12:30 AM	4:00 AM	9:00 AM	9:30 PM	12:00 PM
12:45 AM	4:15 AM	9:15 AM	9:45 PM	12:15 PM
1:00 AM	4:30 AM	9:30 AM	10:00 PM	12:30 PM
1:15 AM	4:45 AM	9:45 AM	10:15 PM	12:45 PM
1:30 AM	5:00 AM	10:00 AM	10:30 PM	1:00 PM
1:45 AM	5:15 AM	10:15 AM	10:45 PM	1:15 PM
2:00 AM	5:30 AM	10:30 AM	11:00 PM	1:30 PM
2:15 AM	5:45 AM	10:45 AM	11:15 PM	1:45 PM
2:30 AM	6:00 AM	11:00 AM	11:30 PM	2:00 PM
2:45 AM	6:15 AM	11:15 AM	11:45 PM	2:15 PM
3:00 AM	6:30 AM	11:30 AM	12:00 AM	2:30 PM
3:15 AM	6:45 AM	11:45 AM	12:15 AM	2:45 PM
3:30 AM	7:00 AM	12:00 PM	12:30 AM	3:00 PM
3:45 AM	7:15 AM	12:15 PM	12:45 AM	3:15 PM
4:00 AM	7:30 AM	12:30 PM	1:00 AM	3:30 PM
4:15 AM	7:45 AM	12:45 PM	1:15 AM	3:45 PM
4:30 AM	8:00 AM	1:00 PM	1:30 AM	4:00 PM
4:45 AM	8:15 AM	1:15 PM	1:45 AM	4:15 PM
5:00 AM	8:30 AM	1:30 PM	2:00 AM	4:30 PM
5:15 AM	8:45 AM	1:45 PM	2:15 AM	4:45 PM
5:30 AM	9:00 AM	2:00 PM	2:30 AM	5:00 PM
5:45 AM	9:15 AM	2:15 PM	2:45 AM	5:15 PM
9:45 AM	1:15 PM	6:15 PM	6:45 AM	9:15 PM
10:00 AM	1:30 PM	6:30 PM	7:00 AM	9:30 PM
10:15 AM	1:45 PM	6:45 PM	7:15 AM	9:45 PM
10:30 AM	2:00 PM	7:00 PM	7:30 AM	10:00 PM
10:45 AM	2:15 PM	7:15 PM	7:45 AM	10:15 PM
11:00 AM	2:30 PM	7:30 PM	8:00 AM	10:30 PM
11:15 AM	2:45 PM	7:45 PM	8:15 AM	10:45 PM
11:30 AM	3:00 PM	8:00 PM	8:30 AM	11:00 PM
11:45 AM	3:15 PM	8:15 PM	8:45 AM	11:15 PM
12:00 PM	3:30 PM	8:30 PM	9:00 AM	11:30 PM
12:15 PM	3:45 PM	8:45 PM	9:15 AM	11:45 PM
12:30 PM	4:00 PM	9:00 PM	9:30 AM	12:00 AM

Table 1: Core Hours and Flexible Time Bands for Swing and Night Shift Employees				
Start Time	Core Hours		Flexible Time Band For Earning Credit Hours	
12:45 PM	4:15 PM	9:15 PM	9:45 AM	12:15 AM
1:00 PM	4:30 PM	9:30 PM	10:00 AM	12:30 AM
1:15 PM	4:45 PM	9:45 PM	10:15 AM	12:45 AM
	From:	To:	From:	To:
1:30 PM	5:00 PM	10:00 PM	10:30 AM	1:00 AM
1:45 PM	5:15 PM	10:15 PM	10:45 AM	1:15 AM
2:00 PM	5:30 PM	10:30 PM	11:00 AM	1:30 AM
2:15 PM	5:45 PM	10:45 PM	11:15 AM	1:45 AM
2:30 PM	6:00 PM	11:00 PM	11:30 AM	2:00 AM
2:45 PM	6:15 PM	11:15 PM	11:45 AM	2:15 AM
3:00 PM	6:30 PM	11:30 PM	12:00 PM	2:30 AM
3:15 PM	6:45 PM	11:45 PM	12:15 PM	2:45 AM
3:30 PM	7:00 PM	12:00 AM	12:30 PM	3:00 AM
3:45 PM	7:15 PM	12:15 AM	12:45 PM	3:15 AM
4:00 PM	7:30 PM	12:30 AM	1:00 PM	3:30 AM
4:15 PM	7:45 PM	12:45 AM	1:15 PM	3:45 AM
4:30 PM	8:00 PM	1:00 AM	1:30 PM	4:00 AM
4:45 PM	8:15 PM	1:15 AM	1:45 PM	4:15 AM
5:00 PM	8:30 PM	1:30 AM	2:00 PM	4:30 AM
5:15 PM	8:45 PM	1:45 AM	2:15 PM	4:45 AM
5:30 PM	9:00 PM	2:00 AM	2:30 PM	5:00 AM
5:45 PM	9:15 PM	2:15 AM	2:45 PM	5:15 AM
6:00 PM	9:30 PM	2:30 AM	3:00 PM	5:30 AM
6:15 PM	9:45 PM	2:45 AM	3:15 PM	5:45 AM
6:30 PM	10:00 PM	3:00 AM	3:30 PM	6:00 AM
6:45 PM	10:15 PM	3:15 AM	3:45 PM	6:15 AM
7:00 PM	10:30 PM	3:30 AM	4:00 PM	6:30 AM
7:15 PM	10:45 PM	3:45 AM	4:15 PM	6:45 AM
7:30 PM	11:00 PM	4:00 AM	4:30 PM	7:00 AM
7:45 PM	11:15 PM	4:15 AM	4:45 PM	7:15 AM
8:00 PM	11:30 PM	4:30 AM	5:00 PM	7:30 AM
8:15 PM	11:45 PM	4:45 AM	5:15 PM	7:45 AM
8:30 PM	12:00 AM	5:00 AM	5:30 PM	8:00 AM
8:45 PM	12:15 AM	5:15 AM	5:45 PM	8:15 AM
9:00 PM	12:30 AM	5:30 AM	6:00 PM	8:30 AM
9:15 PM	12:45 AM	5:45 AM	6:15 PM	8:45 AM
9:30 PM	1:00 AM	6:00 AM	6:30 PM	9:00 AM
9:45 PM	1:15 AM	6:15 AM	6:45 PM	9:15 AM
10:00 PM	1:30 AM	6:30 AM	7:00 PM	9:30 AM
10:15 PM	1:45 AM	6:45 AM	7:15 PM	9:45 AM
10:30 PM	2:00 AM	7:00 AM	7:30 PM	10:00 AM
10:45 PM	2:15 AM	7:15 AM	7:45 PM	10:15 AM
11:00 PM	2:30 AM	7:30 AM	8:00 PM	10:30 AM
11:15 PM	2:45 AM	7:45 AM	8:15 PM	10:45 AM

Table 1: Core Hours and Flexible Time Bands for Swing and Night Shift Employees				
Start Time	Core Hours		Flexible Time Band For Earning Credit Hours	
11:30 PM	3:00 AM	8:00 AM	8:30 PM	11:00 AM
11:45 PM	3:15 AM	8:15 AM	8:45 PM	11:15 AM
12:00 AM	3:30 AM	8:30 AM	9:00 PM	11:30 AM

Article 23 Exhibit 23-2

Alternate Work Schedules for Non-Campus Public Contact Employees

Section 1 Coverage

This document provides Alternative Work Schedules (AWS) and staggered work schedule options for non-campus public contact employees in W&I Field Assistance (FA) in Taxpayer Assistance Centers (TACs), Small Business & Self Employed (SBSE) and Large Business & International (LB&I) Tax Compliance Officers (TCO) and TCO Support Staff.

Section 2 Field Assistance

- A. Field Assistance employees working in TACs will be offered Compressed Work Schedules (CWS) and Flexitour with credit hours, subject to the following:
 - 1. An Initial Assistance Representative (IAR) who is the sole IAR working in a TAC, will be offered only Flexitour with credit hours.
 - 2. In TACs with less than four (4) employees, only Flexitour with credit hours will be offered.
- B. For employees on a Flexible Work Schedule (FWS), the flexible time band is between 6:00 AM and 8:30 PM, and the core hours are from 9:30 AM to 2:30 PM with start times every fifteen (15) minutes.
- C. Credit hours are worked within the flexible time band consistent with Article 23 subsection 4A.

Section 3 Tax Compliance Officers (TCO) and TCO Support Staff (Non-Campus)

- A. Employees in TCO and TCO Support Staff positions will be offered a staggered work schedule and the following AWS options: Compressed Work Schedules (5/4-9 & 4/10) and Flexible Work Schedules (Flexitour with credit hours, Maxiflex, and Gliding).
- B. Employees who are approved for a Gliding flexible work schedule must ensure that start times for each specific day enable them to meet all required scheduled appointments.
- C. Core hours for TCOs and their support staff on flexible work schedules are 9:30 AM to 2:30 PM.
- D. The flexible time band for employees on flexible work schedules is from 6:00 AM to 8:30 PM with start times every fifteen (15) minutes.
- E. Credit hours are worked within the flexible time band consistent with Article 23 subsection 4A.

Section 4 Approval of a New or Modified AWS

Consistent with the provisions of Article 23 subsection 5C, a request for a specific AWS or staggered work schedule may be denied if the requested schedule would result in any of the situations described in subsections 4A – E below (which are not all inclusive).

Article 23 Exhibit 23-2 (cont'd)

- A. Diminished level of service (e.g., insufficient number of employees to timely assist internal and external customers, schedule which conflicts with a critical job requirement tied to a specific day).
- B. Insufficient coverage (e.g., insufficient number of employees to timely assist internal and external customers, schedule which conflicts with a critical job requirement tied to a specific day).
- C. Increased cost (e.g., increased overtime or night differential, additional facilities costs such as lighting, HVAC, and security).
- D. Systems availability (e.g., systems necessary for employees to perform their work such as IDRS, Report Generating System, Audit Inventory Management System are not available).
- E. Seating Availability: See Article 23, subsection 5C4.

Article 23 Exhibit 23-3

Alternate Work Schedules for Modernization and Information Technology (MITS) Employees

Section I Coverage

This document provides Alternate Work Schedule options, staggered work schedules and parameters for employees in the MITS organization.

Section 2 General Provisions

- A.
 - 1. All MITS employees not specifically identified in Section 3 below may apply for staggered work schedules and the following AWS options: Compressed Work Schedules (5/4-9 & 4/10) and Flexible Work Schedules (Flexitour with credit hours, and Maxiflex).
 - 2. All MITS employees assigned to the organizations specifically identified in Section 3 below may apply for the AWS options specified for those positions.
- B. For employees on a Flexible Work Schedule (FWS), the flexible time band is between 6:00 AM and 8:30 PM and the core hours are from 9:30 AM to 2:30 PM with start times every fifteen (15) minutes.
- C. Credit hours are worked within the flexible time band consistent with Article 23 Subsection 4A.
- D. For employees on a Compressed Work Schedule (CWS), the start and stop times are between 6:00 AM and 6:00 PM, including the lunch period with start times in fifteen (15) minute increments.
- E. Gliding schedules will not be offered to any MITS employees.
- F. The total number of CWS slots available will be impacted by the percentage of employees selecting the different options (e.g., the number of employees selecting a 4/10 schedule may reduce the availability of 5/4-9 schedules).
- G. Generally, MITS will allow up to 30% (except as noted in Section 3), of the eligible employees the same RDO within a particular team, as defined in subsection 3A below, to ensure there is adequate staffing to process the work each day. The Employer will determine the number or percentage of employees who may be off on a particular day consistent with Article 23 subsection 5C.
- H. Employees covered by this exhibit will be considered for vacant and available AWS and/or changes to start times and RDOs on an ongoing basis. Employees will be informed as soon as practicable, but no later than two (2) pay periods of receipt of the request if their request is approved or disapproved consistent with Article 23, subsection 5C and Section 3 below.

Section 3 Available Options for Level 1 and Level 2 Support

- A. Generally, the MITS organizations (EOps ECC, EN & EUES) covered in this section will allow up to 20% of the eligible employees to be granted an RDO on the same day within a particular work unit or team. Work unit or team is defined as those employees supporting the same enterprise or POD level workload/customers.

Article 23 Exhibit 23-3 (cont'd)

B. Flexitour with credit hours work schedules will consist of flexible time bands and core hours as follows:

Flexitour with credit hours FWS	Flexible time bands for the purpose of earning credit hours	Core Hours
Day shift	6:00 AM – 8:30 PM	9:30 AM – 2:30 PM
Swing shift	12:00 PM – 2:30 AM	4:30 PM– 8:30 PM
Night shift	9:00 PM – 10:30 AM	1:00 AM – 5:30 AM
Flexitour with credit hours FWS	Earliest start time	Latest stop time
Day Shift	6:00 AM	6:00 PM
Swing Shift	12:00 PM	1:00 AM
Night Shift	9:00 PM	8:30 AM

C. Available Schedules for Enterprise Computing Center (ECC) Division within Enterprise Operations

1. Employees in ECC positions will be offered staggered work schedules and the following AWS options: Compressed Work Schedules (5/4-9 & 4/10) and a Flexible Work Schedule (Flexitour with credit hours). Maxiflex will not be offered to ECC Division employees.
2. The shift hours, core hours, and flexible time bands in subsection 3B above represent general guidelines for ECC employees. However, due to EOps’ 24/7/365 environment, it is not feasible to anticipate every possible scenario. In some small workgroups or for specialized experience positions, Regular Days Off (RDO) will be determined by IRS Seniority (EOD), using the up to 20% guideline specified in subsection 3A.

D. Available Schedules for Enterprise Networks (EN)

Employees in EN positions will be offered staggered work schedules and the following AWS options: Compressed Work Schedules (5/4-9 & 4/10) and a Flexible Work Schedule (Flexitour with credit hours). Maxiflex will not be offered to EN employees.

E. End User Equipment and Services (EUES)

IT Specialists (Level 1 & 2 Customer Support – Desktop and Service Desk) employees will be offered staggered work schedules and the following AWS options: Compressed Work Schedules (5/4-9 & 4/10) and Flexitour with credit hours with limitations to ensure 24-hour, 365-day coverage. RDOs on certain days may be limited to ensure coverage during high volume call days. Maxiflex will not be offered to these employees.

Article 23 Exhibit 23-3 (cont'd)

Section 4

Approval of a New or Modified AWS

Consistent with the provisions of Article 23 subsection 5C, requests for a specific AWS or staggered work schedules may be denied if the requested schedule would result in any of the situations described in subsection 4A – E below (which are not all inclusive):

- A. Diminished level of service (e.g. reduction in level of telephone service, reduction in ability to respond timely to system outages or customer/end-user demand for system availability insufficient number of employees with necessary skills available to provide systems support).
- B. Insufficient coverage (e.g., insufficient number of employees to timely assist taxpayers/internal customers or inability to fulfill day specific duties).
- C. Increased cost (e.g., increased overtime or night differential, additional facilities costs such as lighting, HVAC, and security).
- D. Systems (e.g., inability to maintain system availability in accordance with Service Level Agreements and Memorandums of Understanding, and providing systems support for extended service hours).
- E. Seating Availability: See Article 23, subsection 5C4.

Article 23 Exhibit 23-4

Alternate Work Schedules for Taxpayer Advocate Service (TAS) Employees

Section 1 Coverage

This document provides Alternate Work Schedule (AWS) and staggered work schedule options available for TAS employees.

Section 2

A. General Provisions

1. All TAS employees not specifically identified in subsection 2B and 2C below may apply for staggered work schedules and the following AWS options: Compressed work schedules (5/4-9 & 4/10) and Flexible Work Schedules (Flexitour with credit hours and Maxiflex).
2. In addition to the options offered in subsection 2A1 of this Exhibit, Analysts, Revenue Agent Technical Advisors, Revenue Officer Technical Advisors, Campus Technical Advisors and Case Advocates in Local Taxpayer Advocate (LTA) offices with more than one group may apply for Gliding Flexible Work Schedules

B. Local Taxpayer Advocate (LTA) Offices

1. In offices with more than one (1) Intake Advocate:
 - a. Intake Advocates on Maxiflex, 5/4-9, or 4/10 may not have the same regular day off (RDO) as another Intake Advocate in the same office.
 - b. Intake Advocates and support staff may not have more than one RDO per week.
2. In offices with one (1) or no Intake Advocates:
 - a. Intake Advocates and support staff will be offered Flexitour with credit hours and 5/4-9 CWS.
 - b. Intake Advocates and support staff may not have the same RDO.
3. In offices with five (5) or fewer employees:
 - a. No two employees may have the same RDO.
 - b. Employees may not have more than one RDO in a work week.
4. In offices with more than five (5) employees in a respective work group:
 - a. Up to 25% of the employees will generally be permitted the same RDO for Tuesday through Friday.
 - b. Up to 20% of the employees will be permitted the same RDO for Monday.
5. In cases where the RDO percentage is currently more than the maximums in subsection 2B4 above, employees may retain their current RDO until they request a change consistent with the provisions of Article 23 and this Exhibit, or leave their position. Once vacated, the excess RDO will not be available to other employees unless the RDO percentage has dropped below the maximums.

c. All Other TAS Functions including Area Offices, Headquarters Operations, Internal Technical Advisor Program (ITAP) and Field Systemic Advocacy (FSA)

1. ITAP and FSA workgroups will be defined by position/occupation (e.g., Revenue Agent Technical Advisors, Revenue Officer Technical Advisors, Campus Technical Advisors, Field Systemic Advocacy Analysts)

Article 23 Exhibit 23-4 (cont'd)

2. In offices where there are five (5) or fewer employees in a respective work group, no two employees may have the same RDO.
3. In offices with more than five (5) employees in a respective work group, up to 25% of the employees will generally be permitted the same RDO for Monday through Friday.
4. In cases where the RDO percentage is currently more than the maximum in subsection 2C3 above, employees may retain their current RDO until they request a change consistent with the provisions of Article 23 and this Exhibit, or leave their position. Once vacated, the excess RDO will not be available to other employees unless the RDO percentage has dropped below the maximum.
5. Support staff may not have more than one (1) RDO per week.

Section 3

Work Schedule Requirements

- A. FWS core hours are 9:30 AM to 2:30 PM.
- B. FWS flexible time band is from 6:00 AM to 8:30 PM with start times in 15 minute increments.
- C. Credit hours are worked within the flexible time band consistent with Article 23 subsection 4A.
- D. Employees covered by this Exhibit may request AWS by submitting an application using Exhibit 23-6. Applications will be considered for vacant and available AWS on an ongoing basis consistent with Article 23 Section 5C.

Section 4

Review of Available CWS and Maxiflex RDOs

- A. Once per year, on or about October 1, the Employer will apply the percentages in subsection 2B4 and 2C3 to the on-board staffing in each office.
- B. If the calculation in subsection 4A above identifies that the RDO percentages are more than the maximums in subsection 2B4 and 2C3 above, employees may be removed from their RDO using the following process:
 1. The Employer will solicit for volunteers from among equally qualified employees on that RDO to move to another open and available RDO.
 2. If an insufficient number of qualified employees volunteer to change RDOs, the least senior qualified employees will be selected in IRS EOD order. In the case of ties, SCD will be used as the next tie breaker followed by a comparison of the last four (4) digits of the tied employee's social security numbers. In odd numbered years, employees with the lowest number will be selected. The opposite will hold true in even numbered years.

Section 5

Approval of a New or Modified AWS

Consistent with the provisions of Article 23 subsection 5C a request for a specific AWS or staggered work schedule may be denied if the requested schedule would result in any of the situations described in subsections 5A – E below (which are not all inclusive):

- A. Diminished Level of Service (e.g., insufficient number of employees to timely assist internal and external customers, schedule which conflicts with a critical job requirement tied to a specific day).

Article 23 Exhibit 23-4 (cont'd)

- B. Insufficient Coverage (e.g., insufficient number of employees to timely assist internal and external customers, schedule which conflicts with a critical job requirement tied to a specific day).
- C. Increased cost (e.g., increased overtime or night differential, additional facilities costs such as lighting, HVAC, and security).
- D. Systems (e.g., systems necessary for employees to perform their work such as IDRS, TAMIS, SAMS are not available).
- E. Seating Availability: See Article 23, subsection 5C4.

Article 23 Exhibit 23-5, Glossary of Terms

Term	Definition
4-10	“4-10” is a compressed work schedule that includes four (4) workdays of ten (10) hours each in each administrative workweek of the biweekly pay period.
5/4-9	“5/4-9” is a compressed work schedule that includes eight (8) workdays of nine (9) hours each, one (1) workday of eight (8) hours and one (1) non-work day within the biweekly pay period.
Administrative Workweek	The week beginning at 12:01 A.M. Sunday and ending at 12:00 midnight Saturday.
Alternative Work Schedules (AWS)	Work schedules that provide an alternative to the traditional eight (8)-hour day, forty (40)-hour workweek, which include flexible work schedules and compressed work schedules.
Basic Work Requirement	The number of hours, excluding overtime hours, which an employee is required to work or is required to account for by leave or otherwise.
Compressed Work Schedule (CWS)	A fixed work schedule, where a full-time employee completes the biweekly basic work requirement in less than ten (10) workdays. The schedules available under Article 23 are 5/4-9 and 4/10. In the case of a part-time employee, the biweekly basic work requirement is completed in less than ten (10) workdays and may require the employee to work more than eight (8) hours in a day.
Core Hours	The hours within the tour of duty that an employee on a flexible work schedule is required to work or to account for by charging leave, or otherwise. The time periods during the workday, workweek, or pay period that are within the tour of duty during which an employee covered by a flexible work schedule is required by this agreement to be present for work or account for by leave or otherwise.
Credit Hours	The time under a flexible work schedule that an employee, with supervisory approval, elects to earn in excess of his or her basic work requirement to vary the length of a workday or workweek.
Flexible Time Bands	The range of time within which an employee under a flexible work schedule, must choose his or her start and stop times and earn credit hours consistent with the duties and requirements of the position.
Flexible Work Schedule (FWS)	A work schedule that allows an employee to select a tour of duty within established limits. An employee may select from available start and stop times within designated flexible time bands. The schedules available under Article 23 are Flexitour with credit hours, Gliding, and Maxiflex.
Flexitour with Credit Hours	A type of flexible work schedule where an employee has a start time within flexible time bands set by the agency and has a basic work requirement of eight (8) hours a day and forty (40) hours a week. Once selected, the hours are fixed until the agency provides an opportunity to select different start and stop times. Employees may earn and use credit hours in accordance with Article 23, subsection 4A.
Gliding Flexible Work Schedule	A type of flexible work schedule in which a full-time employee has a basic work requirement of eight (8) hours a day, forty (40) hours a week, may have different start and stop time each day, and may change start and stop times daily within the established flexible time band. Employees may earn and use credit hours in accordance with Article 23, subsection 4A.
Maxiflex Flexible Work Schedule	A type of flexible work schedule that contains core hours on at least eight (8) of the ten (10) workdays per pay period and in which a full-time employee has a basic work requirement of eighty (80) hours. An employee may vary the number of hours worked on a given workday or workweek provided he/she has accounted for the required core hours on the core workdays. There may be up to two (2) non-core days per pay period where employees do not need to be present during core hours. Employees may fulfill their basic work requirement by working just core days or a combination of core and non-core days. Employees may earn and use credit hours in accordance with Article 23. Once selected and approved, an employee’s start and stop times will continue until changed consistent with Article 23, Section 5.
Staggered Work Schedule	A work schedule that allows a full-time employee assigned to a straight eight (8) work schedule with a basic work requirement of eight (8) hours a day, five (5) days (40 hours) a week, and eighty (80) hours a pay period to have different pre-set start times each day. Once selected and approved, an employee’s start and stop times will continue until changed consistent with Article 23, Section 5.
Tour of Duty (TOD)	The hours during the day, and the days of the week, that constitutes an employee’s regular work schedule.

Instructions for Form 10911, Alternative Work Schedule & Staggered Work Schedule Request

Part I - Type of Work Schedule Requested (*section completed by employee*)

Place an "X" in the box by the options you are requesting. Refer to Article 23 and/or the exhibit applicable to your organization to determine which options are available for you.

Part II - Daily Work Hours Requested (*section completed by employee*)

General: You may submit multiple choices in priority order.

Work Schedule Requested: For each of your choices (first, second, etc.) and in the space provided below, write in the work schedule you are requesting for that choice, e.g., First choice work schedule requested: Flexitour with credit hours.

Tour of Duty (TOD): The requested start and stop times each workday.

- **Flexitour with Credit Hours:** Insert the requested start and stop time (*8 work hours plus lunch*) for the 10 workdays in a biweekly pay period. The start and stop times must be the same for all 10 workdays in a biweekly pay period.
- **Gliding:** Insert the requested start and stop time of the applicable core hours for your shift (*e.g., day shift core hours are 9:30 AM to 2:30 PM*).
- **Maxiflex:** Insert the requested start and stop time for each workday you plan to work. Your tour of duty must include the core hours on at least 8 workdays. You do not need to include core hours on your requested non-core days.
- **5/4-9:** Insert the requested start and stop time for the eight days you want to work 9 hours, the one day you want to work 8 hours, and "RDO" on your one "regular day off."
- **4/10:** Insert the requested start and stop time for the eight days you want to work 10 hours and "RDO" on your one "regular day off" each week.
- **Staggered Work Schedule:** Insert the requested start and stop time for all 10 workdays in a biweekly pay period. You may select different pre-set start times each day.

Number of Hours: The number of hours you will work each day.

- **Flexitour with Credit Hours:** Insert 8 hours each workday.
- **Gliding:** Insert 8 hours each workday.
- **Maxiflex:** Insert the requested number of hours you plan to work each day (*up to 10 hours each day and 80 hours in a pay period*).
- **5/4-9:** Insert a 9 on the eight days you are requesting to work 9 hours, an 8 on the one day you work 8 hours, and "RDO" on your one "regular day off."
- **4/10:** Insert a 10 on the eight days you work 10 hours and "RDO" on your one "regular day off" each week.
- **Staggered Work Schedule:** Insert 8 hours each workday.

Sign, date, and submit this completed form to your manager.

Part III - Approval (*section completed by manager*)

Fill in your name and the date you received the request.

If you are approving one of the choices on the request, place an "X" in the box by "Approved" and fill in the choice number of the choice you are approving.

If you are not approving any of the choices on the request, place an "X" in the box by "Disapproved."

Sign and date the request. If approving/disapproving electronically, email a signed copy to the employee and retain a copy for your records. If approving/disapproving a hard copy, make a copy of the signed request and give it to the employee. Keep the original for your records.