

**Case Processing & Insolvency Agreement  
Covering  
Workload Consolidation and RIF  
Between  
Internal Revenue Service  
And  
National Treasury Employees Union**

**PREAMBLE**

This is an agreement between the Internal Revenue Service (Employer or IRS) and the National Treasury Employees Union (Union), collectively referred to as the parties, to consolidate the Case Processing component and the Tax Examiner and Clerical functions of the Insolvency component of Case Management in the Small Business/Self-Employed Operating Division and to implement a reduction in force (RIF) within the Case Processing and Insolvency components of Case Management.

The provisions of this agreement are specific to Case Processing and Insolvency and do not constitute binding or non-binding precedent for any other RIF conducted by the Employer.

To this end, the parties agree as follows:

**INTRODUCTION**

**A.**

The Employer has decided to take the following actions to implement the consolidation of Case Processing and Insolvency operations:

1. Tax Examiner and Clerical Insolvency processing will be centralized at the Philadelphia Compliance Services Center and Professional Insolvency employees will be located in field posts-of-duty.
2. All Case Processing activities will be centralized at the Philadelphia, Cincinnati, Memphis and Ogden Compliance Services Centers.

**B.**

The phrase "directly impacted employees," therefore, refers to:

1. Employees occupying positions within the Case Processing component of Case Management in the Small Business/Self-Employed Operating Division; and
2. Employees in the Insolvency component of Case Management in the Small Business/Self-Employed Operating Division occupying positions at or below the highest graded occupied position being abolished by the Employer.

**C.**

The following schedule will be utilized to affect separations through RIF if the scheduled number of target reductions in staffing does not occur:

1. All directly impacted Case Processing and Insolvency employees will be off-rolls through the use of mitigation strategies (see parties mitigation strategies LOU entered into on XXXX), RIF, or another method agreed upon by the parties by September 30, 2005;
2. To provide employees the maximum benefits afforded by law, rule and regulation, a Certificate of Expected Separation ("CES") will be issued to all impacted employees on March 30, 2005 (i.e., six months prior to the proposed off-rolls date of September 30, 2005); and
3. RIF notices will be issued to all impacted employees on July 25, 2005 (i.e., 60 days prior to the proposed off-rolls date of September 30, 2005).

**D.**

The September 30, 2005 off-rolls date is subject to postponement by the Employer to provide additional opportunities for Case Processing and Insolvency employees to take advantage of mitigation opportunities agreed to by the parties, and notice will be provided to National NTEU if a decision is made to postpone the off-rolls date.

## **ARTICLE 1 REDUCTION IN FORCE**

### **Section 1 General Provisions**

**A.**

The provisions of this article are specific to Case Processing and Insolvency and do not constitute binding or non-binding precedent for any other RIF conducted by the Employer. In the event the Employer decides to conduct another RIF, it will notify the Union and negotiate as required by the National Agreement and applicable law.

**B.**

In accordance with 5 CFR 351.201(a)(2), a RIF is the release of a competing employee from his/her competitive level by furlough for more than thirty (30) days, separation, demotion, or reassignment requiring displacement, when the release is required because of lack of work; shortage of funds; insufficient personnel ceiling; reorganization; the exercise of reemployment or restoration rights; or reclassification of an employee's position due to erosion of duties when such action will take effect after an agency has formally announced a RIF in the employee's competitive area and when the RIF will take effect within 180 days.

**C.**

A RIF within the IRS shall be carried out in accordance with applicable laws, regulations, the National Agreement, and this agreement. For informational purposes, a glossary of RIF related terms may be found in Attachment A to this agreement.

**D.**

Management will conduct an adverse impact analysis to determine whether any protected class will be adversely impacted by the RIF as proposed and planned. This study may be conducted as soon as this agreement is approved and need not wait for the effective date of the other terms of the Agreement. NTEU will be notified of the results of the analysis and will be provided the supporting data. NTEU will have ten (10) days to review the analysis and submit comments regarding the analysis. The Employer will not issue any Summary Statements or Notice of RIF letters until NTEU has had an opportunity to comment on the adverse impact analysis.

## **Section 2**

### **Career Transition Assistance Program (CTAP)**

**A.**

CTAP will be administered in accordance with Article 51 of the National Agreement.

**B.**

When filling a vacancy under CTAP, the Employer will follow the selection order in accordance with Article 51, Subsection 3A of the National Agreement.

**C.**

Consistent with Article 51, Subsection 3A of the National Agreement, displaced or surplus employees identified as "well qualified" will receive selection priority for any vacancy for which they apply.

**D.**

Consistent with Article 51, Subsection 4B, written notice will be provided to "well qualified" employees regarding the results of their application.

E.

Career transition services will be provided in accordance with Article 51, Section 7 of the National Agreement.

F.

In order to provide employees the maximum benefits afforded by law, rule and regulation, the Employer has determined that it will issue Certifications of Expected Separation (CES), consistent with 5 CFR 351.807 and the National Agreement, on March 30, 2005, for employees identified for the September 30, 2005, off-rolls date.

1. Consistent with 5 CFR 351.807, the CES triggers eligibility to participate in dislocated worker programs under the Workforce Investment Act of 1998 and the Reemployment Priority List (RPL).
2. Employees who have received a CES are designated as surplus employees and are eligible for special selection priority consistent with Article 51 of the National Agreement.
3. A CES triggers eligibility to participate in dislocated worker programs under the Workforce Investment Act of 1998, interagency placement programs and the RPL.
4. Employees who have received a CES are designated as displaced employees and are eligible for special selection priority consistent with Article 51 of the National Agreement.

G.

Any displaced or surplus employee, selected for a position not more than three (3) grades below their current grade, will receive grade and pay retention; however, these employees may elect to receive only pay retention. Displaced or surplus employees, selected for a position four (4) grades or more below their current grade, will have their salary set using highest previous rate as defined in 5 CFR 531.202. Employees should refer questions on highest previous rate to their manager or servicing personnel office.

H.

The Employer, consistent with Article 51, Section 6 of the National Agreement, will conduct orientation sessions for all impacted Case Processing and Insolvency employees during the meetings described in Article 3, Subsection 1 of this agreement.

### **Section 3**

#### **Interagency Career Transition Assistance (ICTAP)**

A.

The orientation session provided to CTAP eligible employees, consistent with Article 51, Section 6 of the National Agreement, will also cover information on the Interagency Career Transition Assistance Plan (ICTAP), including application procedures.

**B.**

The Employer agrees to fully brief employees regarding their rights and obligations under ICTAP, including but not limited to, notifying the employees in writing of the special selection priority available to them under the ICTAP. Such information must contain guidance to the employee on how to apply for vacancies under the ICTAP, and what documentation is generally required as proof of eligibility.

## **Section 4**

### **Retention Factors and Retention Registers**

**A.**

#### **Competitive Area**

The Employer has notified the Union that the competitive areas for the RIF are as follows:

1. the Case Processing component of Case Management in the Small Business/Self-Employed Operating Division; and
2. The Insolvency component of Case Management in the Small Business/Self-Employed Operating Division.

**B.**

#### **Competitive Levels**

Competitive Levels will be established in accordance with 5 CFR 351.403. Also, within fifteen (15) days of the effective date of this agreement, the Employer will provide National NTEU with an electronic copy of the Competitive Level Catalog.

**C.**

#### **Retention Registers**

Retention Registers will be established pursuant to 5 CFR 351.501.

**D.**

#### **Credit for Performance**

1. An employee's entitlement to additional service credit for performance shall be based on the employee's three (3) most recent performance ratings of record received during the four (4) year period prior to the cut-off date described immediately below.

2. In accordance with regulation, a cut-off date of ninety (90) days prior to the issuance of the specific RIF notice will be used. Performance appraisals due after that date will not be used for retention purposes.
3. To be creditable for purposes of computing additional service credit, a rating must have been issued to the employee, with all appropriate reviews and signatures, and must also be on record (e.g., the rating is available for use in establishing retention registers).
4. Service credit for employees who do not have three (3) actual annual performance ratings of record received during the four (4) year period prior to the ninety (90) day cut-off date shall be determined as follows:
  - a. An employee who has not received an annual performance rating of record shall receive credit for performance on the basis of a modal rating; that rating shall be based on the most recently completed appraisal period prior to the date of the issuance of RIF notices of separation in either the Case Processing competitive area or the Insolvency competitive area as appropriate. The definition of a modal rating may be found in the glossary of terms in Attachment A to this agreement.
  - b. An employee who has received at least one (1), but fewer than three (3) previous annual performance ratings of record, shall receive credit for performance pursuant to 5 CFR 351.504 (c)(2).

## **Section 5**

### **Employee Record Verification**

#### **A.**

1. The Employer will provide all impacted Case Processing and Insolvency employees a summary notice, which contains a summary of relevant information concerning their own tenure group, length of service, their last three (3) performance ratings received during the last four (4) years and veterans' preference used to determine their retention standing.
2. Employees may request and review copies of their OPFs consistent with Article 7 of the National Agreement.
3. Upon request to their immediate supervisor, impacted Case Processing and Insolvency employees will be granted access to review their Employee Performance Folder (EPF).

#### **B.**

Employees, challenging any information contained within the summary notice, will have fifteen (15) days after receipt of the summary notice to submit evidence

to support their challenge. The Employer will consider all information provided by the employee.

1. Employees may submit a separate challenge at any time under other provisions of law or the National Agreement, as appropriate.
2. After updating, new summary notices will be sent to employees.
3. Any remaining dispute, involving the information contained in the summary notice, will be resolved using the dispute resolution process in Article 3, Section 3 of this agreement.

**C.**

Subject to the right to assign work, employees will be given a reasonable amount of time to meet with their Union representatives to review their summary notice and to discuss the accuracy of the data should they decide it is necessary.

**D.**

Stewards will be released in accordance with Article 9 of the National Agreement for this review and consultation process.

**E.**

Upon request, employees will be provided with copies of OPM Qualification Standards to assist in updating qualifications.

## **Section 6**

### **Release From Competitive Level**

**A.**

Impacted Insolvency employees will be released from their competitive level in accordance with the procedures outlined in 5 CFR 351.601. Pursuant to RIF regulations, impacted Insolvency employees are only permitted to bump and/or retreat into other positions within their own competitive area. Bumping and retreating for impacted Insolvency employees will be conducted in accordance with 5 CFR 351.701.

**B.**

1. Case Processing employees will be released from their competitive level in accordance with the procedures outlined in 5 CFR 351.605.
2. Since the Employer has decided that the entire Case Processing competitive area is being eliminated, there are no positions remaining within the competitive area into which the employees may bump or retreat. Employees

are not permitted to bump or retreat to positions within another competitive area.

**C.**  
**Exceptions to the Normal Order of Release**

1. In unusual situations, the Employer may make exceptions to the normal order of release provided for in Article 2, Subsections 6A and 6B above in accordance with 5 CFR 351.606, 5 CFR 351.607 and 5 CFR 351.608. The Employer has determined that only the Small Business/Self-Employed Division Commissioner or designee will be permitted to grant permissive exceptions. When the Employer decides to use an exception of thirty (30) days or more, it will notify the Union and all employees impacted by the exception in accordance with 5 CFR 351.608 (g). The notice will include all reasons for the exception as well as a complete rationale why the employee was so chosen.
2. The Employer has determined to extend an employee's separation date beyond the effective date of the RIF in order to permit the employee to use sick leave and accrued annual leave under the circumstances permitted by regulation as follows:
  - a. An employee may elect to use annual leave to remain on the rolls of the IRS past the RIF separation date in order to establish initial eligibility for immediate retirement under 5 USC §§ 8336, 8412 or 8414, and/or establish initial eligibility under 5 USC § 8905 to continue health benefits coverage into retirement.
  - b. The IRS may make a temporary exception to retain on sick leave a lower standing employee covered by chapter 63 of title 5, United States Code, who is on approved sick leave on the effective date of the reduction in force, for a period not to exceed the date the employee's sick leave is exhausted. Use of sick leave for this purpose must be in accordance with the requirements of 5 CFR Section 630, subpart D.

**Section 7**  
**Notice to Employees, Examination of Records, and Appeals**

**A.**  
**Notice to Employees**

The Employer will give to employees selected for release from a competitive level specific written RIF notice at least sixty (60) full days before the effective date of the release (the notice period begins the day after the employee receives the notice). The notice to each employee shall comply with the requirements of 5 CFR 351.802.



**B.**

**EAP Counselors**

Consistent with Article 27, Subsection 10A of the National Agreement, EAP counselors will be available to speak with employees following the receipt of their specific RIF notice.

**C.**

**Examination of Records**

The Employer shall maintain the appropriate current records needed to determine the retention standing of its competing employees. Upon the issuance of employee RIF notices of separation, the Employer shall allow, subject to the provisions of the Privacy Act, the inspection of its retention registers and related records, as follows:

1. by an employee to the extent that the registers and records have a bearing on a specific action taken, or to be taken, against the employee; and
2. By the Union, consistent with applicable law and regulation. The IRS shall preserve intact all registers and records relating to an employee for at least one (1) year from the date the employee is issued a specific notice consistent with Article 2, Subsection 7A of this agreement.

**D.**

**Appeal Rights**

1. Within ten (10) workdays following the effective date of this agreement, NTEU may select the RIF appeal forum, either the Merit Systems Protection Board (MSPB) or under grievance/arbitration provisions of the National Agreement. If NTEU fails to make a selection, RIF appeals will be processed in accordance with the grievance/arbitration provisions of the National Agreement. NTEU must submit their election, in writing, to the Chief Human Capital Officer.
2. In the event the Union selects MSPB, the IRS and the Union shall enter into a Letter of Understanding that specifically exempts Case Processing and Insolvency RIF appeals from the negotiated grievance procedures contained in Article 41 of the National Agreement.

**Section 8**

**Reemployment Priority List (RPL)**

**A.**

The Employer shall provide employees with the proper application to establish eligibility under the Department of Treasury's RPL in accordance with 5 CFR Part 330 – Subpart B Reemployment Priority List (RPL). In order to be included in the reemployment priority list, employees must register by completing any necessary

form(s). The employee may submit their application as soon as they receive a specific notice of RIF separation or a CES and no later than thirty (30) days after the RIF separation date.

1. The RPL gives priority reemployment consideration to current and former competitive service employees separated by a RIF.
2. Copies of the RPL application will be made available to employees during the orientation sessions referred to in Article 2, Subsection 2F above of this agreement.

**B.**

The employee must meet the following conditions in order to be placed on the RPL:

1. be serving under an appointment in the competitive service in tenure group I or tenure group II;
2. have received a rating above unacceptable (level 1) as the last annual performance rating of record;
3. have received a specific notice of RIF separation, or a CES as provided in 5 CFR 351.807; and
4. have not declined an assignment under the RIF process to a position with the same type of work schedule and with a representative rate at least as high as that of the position from which the employee was or will be separated.

**C.**

The name of a separated Group I employee shall remain on the list for two (2) years, while the name of a separated Group II employee shall remain on the list for one (1) year from the date the employee is entered onto the RPL.

**D.**

When filling vacancies externally, the Employer will give employees registered on the RPL priority consideration over other outside job applicants. Employees are eligible for priority consideration if;

1. they are qualified for the position;
2. the position is at no higher grade and has no greater promotion potential than the position from which they were or will be separated; and
3. The position has the same type of work schedule as the position from which they were or will be separated.

E.

An employee's name shall be removed from the list before the period of eligibility expires when the individual:

1. requests removal;
2. accepts a non-temporary competitive or excepted position;
3. declines a non-temporary competitive or excepted position or fails to reply to an inquiry from the Employer concerning a specific position with a representative rate no lower than that and with the same work schedule of the position from which separated by RIF;
4. separates for some other reason (such as retirement, resignation, etc.) before the date the RIF separation would take effect; or
5. Declines an interview or fails to appear for a scheduled interview, but only if notified in advance of this requirement and subsequent consequences.

## **ARTICLE 2 CONSOLIDATION OF CASE PROCESSING AND INSOLVENCY FUNCTIONS**

### **Section 1 General**

A.

The parties recognize that the Employer has not briefed NTEU on the impact of the work remaining in Case Management and Insolvency following the proposed RIF. The Employer will conduct a formal briefing with NTEU on this issue before any part of this Agreement is implemented. The parties will bargain through impasse on this issue prior to taking any steps toward the implementation of this RIF.

### **Section 2 Ramp up of Centralized Sites**

Despite the fact that NTEU has not been briefed on this aspect of the initiative, it proposes the following with the understanding that it may add to, or modify these proposals after the appropriate briefing:

A.

The Employer has determined that it will hire at the centralized site on a staggered basis in accordance with need based on the shift of work from the field. NTEU will be notified of each wave of hires nationally and locally.

B.

The Employer has determined that as each wave of employees is hired, training will be conducted for employees at the centralized sites. Training will include a minimum of 160 hours of classroom training and six months of OJI. Subjects will include, but are not limited to training on case closure procedures, lien processing, the automated reference system, etc.

C.

The Employer has determined that employees will be assigned cases to work only as a training tool, during the OJI period.

D.

The Employer has determined that employees will not be evaluated on the new work for 120 days after the completion of OJI. The parties recognize that it usually takes approximately 2 years for an employee to become fully trained to perform Case Processing and Insolvency work. Therefore, even after the 120 day period, management will factor into performance evaluations the level of training employees have received.

E.

The Employer has determined that at six month intervals for two years after each wave of hiring, management will assess the performance of the centralized sites by capturing, at a minimum, time to completion of processing, age of inventory, statutory time frames missed, the number of cases returned to the field, receipts, and closures. The data will be used solely for program purposes, and will not be tied to evaluations or tracked to individual employees. This data will be shared with NTEU nationally and locally.

F.

The Employer has determined that if it decides to utilize bargaining unit employees to conduct training at the centralized sites, it will solicit volunteers nationwide to do so, and select by EOD. In no case will an employee who would otherwise be subject to RIF be involuntarily assigned to train employees at the centralized site.

G.

The Employer has determined that employees in the telephone units at the centralized sites will be covered under the terms of appropriate agreements between the parties relating to customer service, such as the Call Site Agreement, the Call Monitoring Agreement, etc.

## **Section 2**

### **Impact on Employees Outside the Case Processing and Insolvency Function**

Despite the fact that NTEU has not been briefed on this aspect of the initiative, it proposes the following with the understanding that it may add to, or modify these proposals after the appropriate briefing:

A.

~~The Employer has determined that Revenue Agents, Revenue Officers and Tax Compliance Officers will be trained on the new procedures that will be implemented when Case Processing and Insolvency is moved to the centralized sites. The training will include, but not be limited to training on how to handle taxpayers that contact the field employee for Case Processing and Insolvency issues, how to follow up on a case in the centralized sites, what to do if no contact is available at the centralized site, etc.~~

B.

The Employer has determined that Revenue Agents, Revenue Officers and Tax Compliance Officers will also be trained on any case closure procedures that will change as a result of the centralization of the Case Processing and Insolvency functions. With the exception of these procedures, there will be no impact on the work done by field employees.

C.

The Employer has determined that QMS and Advisory employees will be trained on the new procedures that will be implemented when Case Processing and Insolvency is moved to the centralized sites. Training will include, but not be limited to, procedures for receiving sample cases, and procedures to be used to communicate with the centralized sites. With the exception of these procedures, there will be no impact on the work done by QMS and Advisory employees.

D.

The Employer has determined that Counsel employees will be trained on the new procedures for interacting with Case Processing and Insolvency and Insolvency employees, and will be given local Insolvency contacts and numbers. With the exception of these procedures, there will be no impact on the work done by Counsel employees.

E.

The Employer has determined that Appeals employees will be trained on any new procedures for interacting with Case Processing and Insolvency employees. With the exception of these procedures, there will be no impact on the work done by these employees.

F.

The Employer has determined that Taxpayer Advocate employees will be trained on any new procedures for interacting with Case Processing and Insolvency employees. With the exception of these procedures, there will be no impact on the work done by these employees.

G.

The Employer has determined that Taxpayer Education and Communication employees will be trained on any new procedures for interacting with Case Processing and Insolvency employees. With the exception of these procedures, there will be no impact on the work done by these employees.

H.

The Employer has determined that SPEC employees will be trained on any new procedures for interacting with Case Processing and Insolvency employees. With the exception of these procedures, there will be no impact on the work done by these employees.

I.

The Employer has determined that Field Assistance employees will be trained on any new procedures for interacting with Case Processing and Insolvency employees. With the exception of these procedures, there will be no impact on the work done by these employees.

J.

The Employer has determined that Field secretaries will be trained on any new procedures for interacting with Case Processing and Insolvency employees. With the exception of these procedures, there will be no impact on the work done by these employees.

K.

The Employer has determined that LMSB employees will be trained on any new procedures for interacting with Case Processing and Insolvency employees. With the exception of these procedures, there will be no impact on the work done by these employees.

L.

The Employer has determined that impacted employees identified in the paragraphs above will not be held accountable for statutory, regulatory or other deadlines that expire as a result of the centralization of Case Processing and Insolvency.

M.

The Employer has determined that it will make a proportionate reduction in the inventory level of impacted employees identified in the paragraphs above whose workload increases as a result of the centralization of Case Processing and Insolvency.

N.

The Employer has determined that PSP employees who begin processing unidentified mail as a result of this initiative will be trained on any new

procedures for handling this work and for interacting with Case Processing and Insolvency employees.

O.

The parties agree to bargain locally regarding any changes in local procedures or issues not specifically addressed in this Article.

## **ARTICLE 3 GENERAL**

### **Section 1 Communications**

A.

1. As soon as possible after the effective date of this agreement the Employer will distribute to all impacted Case Processing and Insolvency employees a copy of the agreement.
2. The Employer acknowledges the obligation to provide this agreement, and any other materials that will be distributed to employees, in alternate formats and to make reasonable accommodations for the meetings consistent with law, rule and regulation.
3. Within a reasonable amount of time prior to distribution to employees, the Employer will provide an electronic copy of this agreement to the NTEU National Office.

B.

Consistent with the provisions of Article 8 of the National Agreement, the Employer will conduct formal meetings with impacted Case Processing and Insolvency bargaining unit employees during work hours, and consistent with local practices, to discuss this agreement and changes in working conditions. Consistent with Article 8, Subsection 1F of the National Agreement, NTEU will be provided up to thirty (30) minutes to meet with employees without supervisors present at the conclusion of the meetings.

C.

During the meetings, Case Processing and Insolvency employees will also be briefed on RIF procedures, rights, related matters such as CTAP and ICTAP and the glossary of terms related to a RIF as appropriate.

D.

Subject to the right to assign work, the Employer will start holding the meetings within twenty (20) workdays of the effective date of this agreement.

1. Prior to the meeting, employees will be permitted up to thirty (30) minutes to read the agreement.
2. Consistent with Article 27, Subsection 10A of the National Agreement, EAP counselors will be available after each briefing to assist employees.

**E.**

A question and answer session will be part of the meetings. The Employer has determined that the Workforce Relations Division will respond in writing to remaining unanswered questions.

1. All impacted Case Processing and Insolvency bargaining unit employees will receive a copy of the questions and answers.
2. Employees will be provided a reasonable amount of time to read the question and answer document.
3. The Employer will provide an electronic copy of the questions and answers to the NTEU National Office for review and comment prior to distribution.

**F.**

Subject to applicable laws, rules, regulations and provisions of the National Agreement, the Employer will mail to the home address of each impacted Case Processing and Insolvency employee a package of material prepared for mailing by the Union.

**G.**

Subject to the right to assign work, the Employer will provide training on RIF related matters for four (4) stewards from each chapter impacted by the RIF in a format determined by the Employer. The training will include an explanation of RIF procedures and the Pre-RIF mitigation strategies, as well as a refresher module on VERA and VSIP, the monetary benefit associated with each, and any rights or benefits relinquished as a condition for accepting a particular option.

## **Section 2**

The parties may mutually agree to supplement this agreement to cover additional changes needed to successfully complete the implementation of mitigation strategies and the RIF for Case Processing and Insolvency.

## **Section 3**

### **Dispute Resolution**



A.  
Any dispute under this agreement will be waived to the third step of the grievance process under Article 41, Section 7 of the National Agreement.

B.  
Any dispute not resolved within the time frames for the third step of the grievance process may be appealed to arbitration in accordance with Article 41, Subsection 9B of the National Agreement.

#### **Section 4 Local Negotiations**

A.  
Local NTEU Chapters will have the opportunity to bargain local implementation and impact issues which are not specifically addressed by this Agreement.

#### **Section 5 Status Quo**

Unless permitted by law, status quo will remain in effect until all bargaining over the proposed RIF has been completed. Status quo is defined as a continuation of working conditions in Case Processing and Insolvency as they existed prior to the quarterly and RIF notices.

#### **Section 6 Effective and Termination Dates**

A.  
This agreement becomes effective thirty-one (31) days from the execution date or upon agency head approval, whichever is earlier.

B.  
Proposals declared non-negotiable by the Department of Treasury, as a result of agency head review, will serve to stay the effective date for any remaining provision of this agreement until the FLRA issues a ruling on the disapproved language and the parties can meet to discuss the ruling.

C.  
This agreement will terminate with the expiration of National Agreement unless extended by the parties pursuant to Article 54 of the National Agreement.

This agreement is entered into on October 13, 2004, at Washington, DC

For the Employer:

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For the Union:

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Covering  
Workload Consolidation and RIF  
Between  
Internal Revenue Service  
And  
National Treasury Employees Union**

**PREAMBLE**

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The provisions of this agreement are specific to Case Processing and Insolvency and do not constitute binding or non-binding precedent for any other RIF conducted by the Employer.

**INTRODUCTION**

The Employer has decided to take the following actions to implement the consolidation of Case Processing and Insolvency operations:

- Tax Examiner and Clerical Insolvency processing will be centralized at the Philadelphia Compliance Services Center and Professional Insolvency employees will be located in field posts-of-duty.
- All Case Processing activities will be centralized at the Philadelphia, Cincinnati, Memphis and Ogden Compliance Services Centers.
- The following schedule will be utilized to affect separations through RIF if the scheduled number of target reductions in staffing does not occur. All Case Processing and Insolvency employees will be off-rolls through the use of mitigation strategies and/or RIF by September 30, 2005.

**FINAL AND BEST OFFER-revised  
INTERNAL REVENUE SERVICE  
January 31, 2005**

|  |                  |                |                    |
|--|------------------|----------------|--------------------|
| Trigger Date For Target Reductions         | January 30, 2005 | April 1, 2005  | July 15, 2005      |
| Target Reductions (Incremental/Cumulative) | 200/200          | 300/500        | 762/1262           |
| RIF Notice Date                            | N/A              | April 18, 2005 | July 25, 2005      |
| Off Rolls Date                             | N/A              | June 25, 2005  | September 30, 2005 |

- Off-rolls dates are subject to change by the Employer based upon workload and to provide additional opportunities for Case Processing and Insolvency employees to take advantage of mitigation opportunities.
- Notice will be provided to National NTEU if a decision is made to change an off-rolls date. A change in an off-rolls date will not create an additional bargaining obligation.

To this end, the parties agree as follows:

**ARTICLE 1  
Section 1  
Introduction and Coverage**

**A.**

1. This agreement applies only to the following impacted employees;
  - a. employees occupying positions within the Case Processing component of Case Management in the Small Business/Self-Employed Operating Division in non-continuing sites and;
  - b. employees in the Insolvency component of Case Management in the Small Business/Self-Employed Operating Division occupying positions at or below the highest graded occupied position being abolished by the Employer in non-continuing sites.
2. The provisions of this article are specific to Case Processing and Insolvency and do not constitute binding or non-binding precedent for any other RIF conducted by the Employer. In the event the Employer decides to conduct

**FINAL AND BEST OFFER-revised  
INTERNAL REVENUE SERVICE**

**January 31, 2005**

another RIF, it will notify the Union and negotiate as required by the National Agreement and applicable law.

**B.**

In accordance with 5 CFR 351.201(a)(2), a RIF is the release of a competing employee from his/her competitive level by furlough for more than thirty (30) days, separation, demotion, or reassignment requiring displacement, when the release is required because of lack of work; shortage of funds; insufficient personnel ceiling; reorganization; the exercise of reemployment or restoration rights; or reclassification of an employee's position due to erosion of duties when such action will take effect after an agency has formally announced a RIF in the employee's competitive area and when the RIF will take effect within 180 days.

**C.**

A RIF within the IRS shall be carried out in accordance with applicable laws, regulations, the National Agreement, and this agreement. For informational purposes, a glossary of RIF related terms may be found in Attachment A to this agreement.

**D.**

The IRS has determined to consolidate the Case Processing component and the Tax Examiner and Clerical functions of the Insolvency component of Case Management in the Small Business/Self-Employed Operating Division, resulting in an anticipated RIF among the impacted Case Processing and Insolvency employees.

**E.**

Once an employee receives a Certificate of Expected Separation (CES) or RIF notice of separation, the employee becomes eligible for outplacement services and selection priority under the Career Transition Assistance Plan (CTAP) as described in Article 51 of the National Agreement.

**F.**

The Employer will provide National NTEU with EEO data for impacted Case Processing and Insolvency employees.

1. The data will be provided to National NTEU within ten (10) workdays of the effective date of this agreement.
2. The data provided to the Union will include race, age (over/under 40 years), national origin, gender and disability status of impacted employees.
3. Within fifteen (15) workdays of receipt, National NTEU will provide the results to the Employer of any adverse impact studies conducted utilizing the data.

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4. The Employer will consider the information provided by National NTEU and will respond within ten (10) workdays of receipt of the data.

**Section 2**

**Career Transition Assistance Program (CTAP)**

**A.**

CTAP will be administered in accordance with Article 51 of the National Agreement.

**B.**

When filling a vacancy under CTAP, the Employer will follow the selection order in accordance with Article 51, Subsection 3A of the National Agreement.

**C.**

Consistent with Article 51, Subsection 3A of the National Agreement, displaced or surplus employees identified as "well qualified" will receive selection priority for any vacancy for which they apply.

**D.**

Consistent with Article 51, Subsection 4B, written notice will be provided to "well qualified" employees regarding the results of their application.

**E.**

Career transition services will be provided in accordance with Article 51, Section 7 of the National Agreement.

**F.**

The Employer has determined that it will issue Certifications of Expected Separation (CES), consistent with 5 CFR 351.807 if practical, and consistent with the time frames specified in the Introduction.

1. Consistent with 5 CFR 351.807, the CES triggers eligibility to participate in dislocated worker programs under the Workforce Investment Act of 1998 and the Reemployment Priority List (RPL).
2. Employees who have received a CES are designated as surplus employees and are eligible for special selection priority consistent with Article 51 of the National Agreement.
3. A RIF notice of separation triggers eligibility to participate in dislocated worker programs under the Workforce Investment Act of 1998, interagency placement programs and the RPL.

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4. Employees who have received a RIF notice of separation are designated as displaced employees and are eligible for special selection priority consistent with Article 51 of the National Agreement.

**G.**

Any displaced or surplus employee, selected for a position not more than three (3) grades below their current grade, will receive grade and pay retention; however, these employees may elect to receive only pay retention. Displaced or surplus employees, selected for a position four (4) grades or more below their current grade, will have their salary set using highest previous rate as defined in 5 CFR 531.202. Employees should refer questions on highest previous rate to their manager or servicing personnel office.

**H.**

The Employer, consistent with Article 51, Section 6 of the National Agreement, will conduct orientation sessions for all impacted Case Processing and Insolvency employees during the meetings described in Article 3, Subsection 1C of this agreement.

**Section 3  
Interagency Career Transition Assistance (ICTAP)**

**A.**

The orientation session provided to CTAP eligible employees, consistent with Article 51, Section 6 of the National Agreement, will also cover information on the Interagency Career Transition Assistance Plan (ICTAP), including application procedures.

**B.**

The Employer agrees to fully brief employees regarding their rights and obligations under ICTAP, including but not limited to, notifying the employees in writing of the special selection priority available to them under the ICTAP. Such information must contain guidance to the employee on how to apply for vacancies under the ICTAP, and what documentation is generally required as proof of eligibility.

**Section 4  
Retention Factors and Retention Registers**

**A.**

**Competitive Area**

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The Employer has notified the Union that the competitive areas for the RIF are as follows;

1. the Case Processing component of Case Management in the Small Business/Self-Employed Operating Division; and
2. the Insolvency component of Case Management in the Small Business/Self-Employed Operating Division.

**B.**  
**Competitive Levels**

Competitive Levels will be established in accordance with 5 CFR 351.403. Also, within fifteen (15) days of the effective date of this agreement, the Employer will provide National NTEU with an electronic copy of the Competitive Level Catalog.

**C.**  
**Retention Registers**

Retention Registers will be established pursuant to 5 CFR 351.501.

**D.**  
**Credit for Performance**

1. An employee's entitlement to additional service credit for performance shall be based on the employee's three (3) most recent performance ratings of record received during the four (4) year period prior to the cut-off date described immediately below.
2. In accordance with regulation, a cut-off date of ninety (90) days prior to the issuance of the specific RIF notice will be used. Performance appraisals due after that date will not be used for retention purposes.
3. To be creditable for purposes of computing additional service credit, a rating must have been issued to the employee, with all appropriate reviews and signatures, and must also be on record (e.g., the rating is available for use in establishing retention registers).



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4. Service credit for employees who do not have three (3) actual annual performance ratings of record received during the four (4) year period prior to the ninety (90) day cut-off date shall be determined as follows:
  - a. An employee who has not received an annual performance rating of record shall receive credit for performance on the basis of a modal rating; that rating shall be based on the most recently completed appraisal period prior to the date of the issuance of RIF notices of separation in either the Case Processing competitive area or the Insolvency competitive area as appropriate. The definition of a modal rating may be found in the glossary of terms in Attachment A to this agreement.
  - b. An employee who has received at least one (1), but fewer than three (3) previous annual performance ratings of record, shall receive credit for performance pursuant to 5 CFR 351.504 (c)(2).

**Section 5**  
**Employee Record Verification**

**A.**

1. The Employer will provide all impacted Case Processing and Insolvency employees a summary notice, which contains a summary of relevant information concerning their own tenure group, length of service, their last three (3) performance ratings received during the last four (4) years and veterans' preference used to determine their retention standing.
2. Employees may request and review copies of their OPFs consistent with Article 7 of the National Agreement.
3. Upon request to their immediate supervisor, impacted Case Processing and Insolvency employees will be granted access to review their Employee Performance Folder (EPF).

**B.**

Employees, challenging any information contained within the summary notice, will have fifteen (15) days after receipt of the summary notice to submit evidence to support their challenge. The Employer will consider all information provided by the employee.

1. Employees may submit a separate challenge at any time under other provisions of law or the National Agreement, as appropriate.

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2. After updating, new summary notices will be sent to employees.
3. Any remaining dispute, involving the information contained in the summary notice, will be resolved using the dispute resolution process in Article 3, Section 3 of this agreement.

**C.**

Subject to the right to assign work, employees will be given a reasonable amount of time, not to exceed one (1) hour, to meet with their Union representatives to review their summary notice and to discuss the accuracy of the data should they decide it is necessary.

**D.**

Stewards will be released in accordance with Article 9 of the National Agreement for this review and consultation process.

**E.**

Upon request, employees will be provided with copies of OPM Qualification Standards to assist in updating qualifications.

## **Section 6**

### **Release From Competitive Level**

**A.**

Impacted Insolvency employees will be released from their competitive level in accordance with the procedures outlined in 5 CFR 351.601. Pursuant to RIF regulations, impacted Insolvency employees are only permitted to bump and/or retreat into other positions within their own competitive area. Bumping and retreating for impacted Insolvency employees will be conducted in accordance with 5 CFR 351.701.

**B.**

1. Case Processing employees will be released from their competitive level in accordance with the procedures outlined in 5 CFR 351.605.
2. Since the Employer has decided that the entire Case Processing competitive area is being eliminated, there are no positions remaining within the competitive area into which the employees may bump or retreat. Employees are not permitted to bump or retreat to positions within another competitive area.

**C.**

**Exceptions to the Normal Order of Release**

1. In unusual situations, the Employer may make exceptions to the normal order of release provided for in Article 2, Subsections 6A and 6B above in accordance with 5 CFR 351.606, 5 CFR 351.607 and 5 CFR 351.608. The Employer has determined that only the Small Business/Self-Employed Division Commissioner or designee will be permitted to grant permissive exceptions. When the Employer decides to use an exception of thirty (30) days or more, it will notify the Union and all employees impacted by the exception in accordance with 5 CFR 351.608 (g). The notice will include all reasons for the exception as well as a complete rationale why the employee was so chosen.
2. The Employer has determined to extend an employee's separation date beyond the effective date of the RIF in order to permit the employee to use sick leave and accrued annual leave under the circumstances permitted by regulation as follows:
  - a. An employee may elect to use annual leave to remain on the rolls of the IRS past the RIF separation date in order to establish initial eligibility for immediate retirement under 5 USC §§ 8336, 8412 or 8414, and/or establish initial eligibility under 5 USC § 8905 to continue health benefits coverage into retirement.
  - b. The IRS may make a temporary exception to retain on sick leave a lower standing employee covered by chapter 63 of title 5, United States Code, who is on approved sick leave on the effective date of the reduction in force, for a period not to exceed the date the employee's sick leave is exhausted. Use of sick leave for this purpose must be in accordance with the requirements of 5 CFR Section 630, subpart D.

**Section 7**

**Notice to Employees, Examination of Records, and Appeals**

**A.**

**Notice to Employees**

The Employer will give to employees selected for release from a competitive level specific written RIF notice at least sixty (60) full days before the effective date of the release (the notice period begins the day after the employee receives the notice). The notice to each employee shall comply with the requirements of 5 CFR 351.802.

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**B.**  
**EAP Counselors**

Consistent with Article 27, Subsection 10A of the National Agreement, EAP counselors will be available to speak with employees following the receipt of their specific RIF notice.

**C.**  
**Examination of Records**

The Employer shall maintain the appropriate current records needed to determine the retention standing of its competing employees. Upon the issuance of employee RIF notices of separation, the Employer shall allow, subject to the provisions of the Privacy Act, the inspection of its retention registers and related records, as follows;

1. by an employee to the extent that the registers and records have a bearing on a specific action taken, or to be taken, against the employee; and
2. by the Union, consistent with applicable law and regulation. The IRS shall preserve intact all registers and records relating to an employee for at least one (1) year from the date the employee is issued a specific notice consistent with Article 2, Subsection 7A of this agreement.

**D.**  
**Appeal Rights**

1. Within ten (10) workdays following the effective date of this agreement, NTEU may select the RIF appeal forum, either the Merit Systems Protection Board (MSPB) or under grievance/arbitration provisions of the National Agreement. If NTEU fails to make a selection, RIF appeals will be processed in accordance with the grievance/arbitration provisions of the National Agreement. NTEU must submit their election, in writing, to the Chief Human Capital Officer.
2. In the event the Union selects MSPB, the IRS and the Union shall enter into a Letter of Understanding that specifically exempts Case Processing and Insolvency RIF appeals from the negotiated grievance procedures contained in Article 41 of the National Agreement.

**Section 8**  
**Reemployment Priority List (RPL)**

**A.**

The Employer shall provide employees with the proper application to establish eligibility under the Department of Treasury's RPL in accordance with 5 CFR Part 330 – Subpart B Reemployment Priority List (RPL). In order to be included in the reemployment priority list, employees must register by completing any necessary form(s). The employee may submit their application as soon as they receive a specific notice of RIF separation or a CES and no later than thirty (30) days after the RIF separation date.

1. The RPL gives priority reemployment consideration to current and former competitive service employees separated by a RIF.
2. Copies of the RPL application will be made available to employees during the orientation sessions referred to in Article 2, Subsection 2F above of this agreement.

**B.**

The employee must meet the following conditions in order to be placed on the RPL:

1. be serving under an appointment in the competitive service in tenure group I or tenure group II;
2. have received a rating above unacceptable (level 1) as the last annual performance rating of record;
3. have received a specific notice of RIF separation, or a CES as provided in 5 CFR 351.807; and
4. have not declined an assignment under the RIF process to a position with the same type of work schedule and with a representative rate at least as high as that of the position from which the employee was or will be separated.

**C.**

The name of a separated Group I employee shall remain on the list for two (2) years, while the name of a separated Group II employee shall remain on the list for one (1) year from the date the employee is entered onto the RPL.

**D.**

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When filling vacancies externally, the Employer will give employees registered on the RPL priority consideration over other outside job applicants. Employees are eligible for priority consideration if;

1. they are qualified for the position;
2. the position is at no higher grade and has no greater promotion potential than the position from which they were or will be separated; and
3. the position has the same type of work schedule as the position from which they were or will be separated.

**E.**

An employee's name shall be removed from the list before the period of eligibility expires when the individual:

1. requests removal;
2. accepts a non-temporary competitive or excepted position;
3. declines a non-temporary competitive or excepted position or fails to reply to an inquiry from the Employer concerning a specific position with a representative rate no lower than that and with the same work schedule of the position from which separated by RIF;
4. separates for some other reason (such as retirement, resignation, etc.) before the date the RIF separation would take effect; or
5. declines an interview or fails to appear for a scheduled interview, but only if notified in advance of this requirement and subsequent consequences.

**ARTICLE 2**  
**GENERAL**

**Section 1**  
**Communications**

**A.**

1. As soon as possible after the effective date of this agreement the Employer will distribute to all impacted Case Processing and Insolvency employees a copy of the agreement.
2. The Employer acknowledges the obligation to provide this agreement, and any other written materials that will be distributed to employees, in alternate

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- formats and to make reasonable accommodations for the meetings consistent with law, rule and regulation.
3. Within a reasonable amount of time prior to distribution to employees, the Employer will provide an electronic copy of this agreement to the NTEU National Office.

**B.**

Consistent with the provisions of Article 8 of the National Agreement, the Employer will conduct formal meetings with impacted Case Processing and Insolvency bargaining unit employees during work hours, and consistent with local practices, to discuss this agreement and changes in working conditions. Consistent with Article 8, Subsection 1F of the National Agreement, NTEU will be provided up to thirty (30) minutes to meet with employees without supervisors present at the conclusion of the meetings.

**C.**

During the meetings, Case Processing and Insolvency employees will also be briefed on RIF procedures, rights, related matters such as CTAP and ICTAP and the glossary of terms related to a RIF as appropriate.

**D.**

Subject to the right to assign work, the Employer will start holding the meetings within twenty (20) workdays of the effective date of this agreement.

1. Prior to the meeting, employees will be permitted up to thirty (30) minutes to read the agreement.
2. Consistent with Article 27, Subsection 10A of the National Agreement, EAP counselors will be available after each briefing to assist employees.

**E.**

A question and answer session will be part of the meetings. The Employer has determined that the Workforce Relations Division will respond in writing to remaining unanswered questions.

1. All impacted Case Processing and Insolvency bargaining unit employees will receive a copy of the questions and answers.
2. Employees will be provided a reasonable amount of time to read the question and answer document.
3. The Employer will provide an electronic copy of the questions and answers to the NTEU National Office for review and comment prior to distribution.

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**F.**

Subject to applicable laws, rules, regulations and provisions of the National Agreement, the Employer will mail to the home address of each impacted Case Processing and Insolvency employee a package of material prepared for mailing by the Union.

**G.**

Subject to the right to assign work, the Employer will provide training on RIF related matters for one (1) steward from each chapter impacted by the RIF in a format determined by the Employer.

## **Section 2**

The parties may mutually agree to supplement this agreement to cover additional changes needed to successfully complete the RIF for Case Processing and Insolvency.

## **Section 3**

### **Dispute Resolution**

**A.**

Any dispute under this agreement will be waived to the third step of the grievance process under Article 41, Section 7 of the National Agreement.

**B.**

Any dispute not resolved within the time frames for the third step of the grievance process may be appealed to arbitration in accordance with Article 41, Subsection 9B of the National Agreement.

## **Section 4**

### **Local Negotiations**

**A.**

The impact on local offices of the decision by the Employer to consolidate Case Processing and Insolvency processing will be bargained in separate agreements in accordance with parameters established by the national parties.

**B.**

Local negotiations will not delay the implementation of this agreement.



**Section 5**  
**Effective and Termination Dates**

**A.**

This agreement becomes effective thirty-one (31) days from the execution date or upon agency head approval, whichever is earlier.

**B.**

Proposals declared non-negotiable by the Department of Treasury, as a result of agency head review, will not serve to stay the effective date for any remaining provision of this agreement.

**C.**

This agreement will terminate with the expiration of National Agreement unless extended by the parties pursuant to Article 54 of the National Agreement.



# ATTACHMENT A

## Glossary of Terms

### ***Annual Performance Rating***

The annual performance rating is the employee's official rating of record as defined in the National Agreement, Article 12, Section 2A.

### ***Assignment Rights***

The right of an employee to be assigned, within their competitive area, by bump or retreat in the second round of competition to a position in a different competitive level held by another employee with lower standing on a retention register.

### ***Bump***

Assignment right to a position in a different competitive level that is occupied by another employee in a lower tenure group or in a lower subgroup.

### ***Certificate of Expected Separation (CES)***

A notice given to a competing employee, who the agency believes with a reasonable degree of certainty, will be separated from Federal employment by reduction in force procedures.

### ***Competing Employee***

An employee in tenure group I, II, or III in either the competitive or excepted service within the impacted competitive area.

### ***Competitive Area***

Boundaries within which employees compete for retention in a RIF and is always defined on the basis of organization and geography.

### ***Competitive Level***

A group of positions in the same grade and occupational series that have similar duties, qualification requirements, pay schedules and working conditions so that the incumbent of one position could move to any other of the positions in the same competitive level and perform successfully without undue interruption.

### ***Days***

Calendar days.

### ***Essentially Identical Position***

A position is considered to be essentially identical to a position previously held by a released employee if, regardless of occupational series, the duties of the positions are so similar that they would be considered interchangeable and would be placed in the same competitive level.

### ***Function***

All or a clearly identifiable segment of an agency's mission (including all integral parts of that mission), regardless of how it is performed.

### ***Grade Retention***

Grade retention is an entitlement, when an employee is demoted as a result of RIF, reclassification, reorganization, or other circumstances outlined in 5 CFR 536.103, to retain his/her higher grade for most purposes for a period of two years.

### ***Local Commuting Area***

A geographic area that usually constitutes one area for employment purposes. It includes any population center (or two or more neighboring ones) and the surrounding localities in which people live and can reasonably be expected to travel back and forth daily to their usual employment.

### ***Modal rating***

The summary rating level assigned most frequently among the actual ratings of record within the competitive area. Modal ratings are only used when the competitive area undergoing a reduction in force contains at least one employee who has no rating of record within the applicable 4-year period for crediting ratings.

### ***Pay Retention***

The entitlement to be paid a rate higher than the top step of the employee's assigned grade following the end of grade retention, or at other specified times.

### ***Removal for Cause***

The initiation of a formal action under 5 CFR Chapter 752 or 432 procedures, i.e. a proposal under 752 or an opportunity letter under 432.

### ***Reorganization***

The planned elimination, addition, or redistribution of functions or duties in an organization.

### ***Representative Rates***

Rates used to compare two or more positions in different pay schedules. The fourth step of the grade is used for a position under the General Schedule. For positions under a wage system with 5 steps, the second step is used as the representative rate.

### ***Retention Register***

A list of competing employees within a competitive level grouped by tenure, veteran preference, and length of service augmented by performance credit.

### ***Retention Standing***

An employee's relative ranking on a retention register.

### ***Retreat***

Assignment right to be assigned to a position in a different competitive level which is occupied by an employee with less service in the same retention subgroup.

### ***Rounds of Competition***

The different stages of competing for retention during a RIF. In round 1, employees compete to remain in their competitive level. In round 2, assignment rights for released employees are determined—employees compete for assignment to positions in different competitive levels.

### ***Service Computation Date (RIF)***

Also known as SCD-RIF, this is a combination of the employee's service computation date (length of service) and credit given for three annual performance ratings of record in the four years preceding the date on which ratings are frozen before a RIF.

### *Severance Pay*

Compensation provided to eligible employees who are involuntarily separated for reasons other than removal for cause.

### *Specific RIF Notice*

A written communication from an agency official to an employee stating that the employee will be affected by a specific RIF action.

### *Transfer of Function*

The transfer of the work of one or more employees from one competitive area to one or more other competitive areas, except when the function involved is virtually identical to functions already being performed in the second competitive area(s).

Transfer of function can also mean the movement of the competitive area in which the function is performed to another local commuting area.