

# **Flexiplace Agreement Between the Internal Revenue Service Appeals Organization and the National Treasury Employees Union**

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### **I. General Provisions**

- A. This Agreement is governed by the terms and provisions of the NORD V Agreement, including Article 50.
  - B. Flexiplace is a program that permits employees to work at home or at other approved locations remote to the conventional office site. The terms "flexiplace" and "telecommuting" are synonymous and include working at home or in satellite office sites or other approved flexiplace worksites, with or without computers and other electronic equipment.
  - C. Flexiplace options will include the Traditional Flexiplace Program (TFP) and the Hours Flexiplace Program (HFP). Under TFP, the employee is basically changing his/her work area from the traditional office to a home office or other flexiplace worksites. Under HFP, employees may work up to eighty (80) hours per month at a flexiplace site.
  - D. Participation or non participation in the flexiplace program will not influence the employee's selection for other jobs, promotions or assignments.
  - E. Participation in the flexiplace program is not intended to increase the burden on employees who choose not to participate or on employees who are unable to work outside the office.
  - F. Participants may work at the flexiplace worksite full days or portions of the day. This Agreement does not permit travel from office to residence on official time.
  - G. Flexiplace is not a replacement for dependent/family care.
  - H. Employee participation in the flexiplace program is voluntary.
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### **II. Purpose and Scope**

- A. Flexiplace promotes productivity, fosters the principles of quality, supports a diverse workforce, improves customer service, enhances the quality

of life for employees, reduces office space, conserves resources, reduces traffic congestion, and helps the Service comply with Clean Air Act requirements.

**B.** The parties acknowledge that flexiplace is an opportunity to enhance the efficiency of the workplace, increase employee satisfaction and improve customer service. The parties are therefore committed to exercising their best efforts jointly and individually to ensure the successful implementation of a flexiplace program that produces these benefits.

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### **III. Eligible Positions**

**A.** The following Appeals positions are eligible for the TFP:

1. Appeals Officers
2. Technical Analysts
3. Settlement Officers
4. Team Chiefs

**B.** All Appeals bargaining unit employees are eligible for the HFP.

**C.** This Agreement does not limit the parties from agreeing to place other Appeals positions on flexiplace.

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### **IV. Eligible Work**

**A.** Flexiplace work is work that can be performed independent of the conventional office and has little or no negative impact upon the remaining work, workforce or customer service.

**B.** For Flexiplace, such work must be suitable to the flexiplace worksite and not create a departure from recognized practices that would clearly lower productivity or diminish customer service. Additionally, during the flexiplace employee's absence from the office other employees must be able to perform non portable duties without the imposition of an unreasonable burden on these employees or their schedules.

C. For HFP, the amount and nature of the work to be performed at the flexiplace worksite must be appropriate to the amount of flexiplace time requested.

D. Work performed at the flexiplace worksite may also include other duties and assignments.

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## **V. Eligible Employees**

A. To be considered for a flexiplace arrangement, or to continue to work on a flexiplace arrangement, an employee must:

1. Volunteer for the program;
2. Have a "Fully Successful" (or equivalent) performance appraisal. If the employee has worked more than twelve months and does not have an appraisal, he/she will be assumed to be "Fully Successful". If the employee is on a Performance Improvement Plan, he/she is not considered to be "Fully Successful";
3. Be at a level in their position where work is performed independently and without close supervision (e.g., not be in initial training or on-the-job training);
4. The employee must be at the journey or full working level of his/her position or have been in the position for more than two years, whichever is less. Any employee participating in a flexiplace arrangement on the date this Agreement is effective who does not meet this criterion will be eligible to continue in the program without regard to this factor.
5. Not have received any disciplinary/adverse action in the last twelve months that would impact the integrity of the flexiplace program. If the employee's duties are changed due to a conduct investigation in which management has sufficient evidence of serious wrongdoing that would impact the integrity and efficiency of the Service, the employee may be suspended from flexiplace pending resolution of the conduct investigation.
6. Not have been subject to a leave restriction letter issued within the last 12 months. Management has sole discretion to waive this requirement;
7. Sign and abide by the IRS/NTEU Flexiplace Work Agreement; and
8. Have a personal telephone, utilities adequate for installing equipment, and workspace that is suitable to perform work and free from interruptions, and that provides reasonable security and protection for

government property. The cost of these items will not be paid by the Service, except as provided for in this Agreement.

B. Employees who choose to work a traditional flexiplace option should be prepared to continue in that program for a period of at least 12 months given the impact it could create by returning to the office and requiring office space. After entering the program, the employee and management may agree that it is in the best interest of both parties to terminate the employee's flexiplace participation earlier than 12 months. If the employee and management decide that the employee shall withdraw from flexiplace, no negative implication will be formulated against the employee;

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## **VI. Approving the Selection of Flexiplace Participants**

A. Participants will be selected by the appropriate management official (normally, the Chief of the Appeals office) from volunteers who meet the above criteria.

B. When there are more TFP volunteers than opportunities within the Appeals office's commuting area, selection will be made based on the following order: time in Appeals; time in IRS; and time in federal service. Additional criteria and procedures may be determined for breaking ties. Individuals who are participating in TFP on the effective date of this Agreement, pursuant to local agreements and subject to any rights to reopen the local agreements, will remain on TFP except as otherwise provided for under Section XII of this Agreement.

C. Flexiplace participants will be selected without regard to race, color, gender, religion, national origin, age, physical disability or sexual orientation.

D. The Employer will provide the local chapter(s) with the names, job titles, grades and series of all employees participating in the flexiplace program and a copy of all completed individual flexiplace work agreements. It will also provide the local chapter(s) with the business telephone, IRS e-mail address and IRS beeper number of the employee should he/she have one. The Employer will provide the local chapter(s) with copies of any applications and work agreements.

E. Participation in the TFP will be limited to no more than 50% of the qualifying employees in each POD, except as otherwise approved by the appropriate management official (normally, the Chief of the Appeals office).

F. A specific HFP work request may be denied for reasons that require the employee's presence in the office (e.g., office coverage, computational work for an imminent Tax Court calendar, etc.).

G. The agreement between the Employer and employee to participate in flexiplace is based on the employee's current position. If an employee changes positions, a new flexiplace work agreement will be required.

H. When an employee's application for flexiplace participation is denied, the Employer will provide a written explanation, upon request, as to why the employee, the employee's work, or the employee's position does not meet the flexiplace eligibility requirements.

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## **VII. Training/Orientation**

A. All employees will receive training/orientation on the flexiplace program. The training/orientation will cover all items specified in this Agreement, including security, disclosure, ethics, conduct, office-at-home insurance and tax liability implications and flexiplace appeal rights. The flexiplace training/orientation will be jointly designed, developed and provided by NTEU and Appeals management. All selected employees and their managers must complete flexiplace training and/or orientation prior to starting flexiplace.

B. The flexiplace training/orientation will be on official time, will be provided for all Appeals employees as soon as is practicable after the effective date of this Agreement, and will be provided as part of the orientation program for all new Appeals employees.

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## **VIII. Responsibilities**

A. The Chief of the Appeals office (or the appropriate management official) is responsible for:

1. Reviewing, determining and approving the selection of participants for the flexiplace program in accordance with the criteria set forth in Sections III, IV and V of this Agreement;
2. Reviewing, determining and approving the removal of participants from the flexiplace programs in accordance with Section XII of this Agreement;
3. Jointly with NTEU, monitoring and evaluating the effectiveness of the flexiplace program, reporting findings regarding the program's effectiveness and recommending changes to the appropriate officials,
4. Ensuring that participating employees and their managers receive training and/or orientation before actual participation begins and planning for and identifying flexiplace equipment, software and other resource needs;
5. Ensuring that information systems and sensitive information procedures are in place at flexiplace worksites. The Employer may inspect the employee's worksite with 24 hours notice to the employee. The employee may arrange for an NTEU representative to accompany the manager at the inspection. If the employee refuses a worksite inspection, the Employer may immediately cancel the employee's flexiplace rights and the employee must surrender all Employer equipment and return to the appropriate office setting. The Employer will notify the employee as to the date and approximate time of arrival, the number of management officials coming to his/her home, the estimated duration of the inspection and other appropriate information.
6. Ensuring that the Flexiplace Work Agreement, Flexiplace Security Rules Certification and Flexiplace Safety Rules Certifications are completed and signed;
7. Identifying the security needs of physical sites and all automated information systems to be used, including the host system, any networks and microcomputers; and
8. In consultation with NTEU, ensuring that all employees participating in the TFP share work stations in their POD. All employees participating in the TFP, who are provided equipment listed in Article 50, Section 7 of the NORD V Agreement, will be required to give up individually assigned workspace in the traditional office. A common work area, which will include the equipment necessary to perform work while in the office, will be available to TFP employees. The Employer is responsible for ensuring that the space and equipment meet privacy and security requirements. In no case will this space be configured on less than a 3 to 1 ratio. Any space configuration in excess of a 3 to 1 ratio will be only by agreement of the parties nationally.

B. Immediate managers are responsible for:

1. Approving work requests from HFP participants pursuant to the criteria set forth in Section IV of this Agreement. E-mail requests may be used if agreed to by the immediate manager. Denials of flexiplace participation or work requests may be appealed by the employee under the grievance procedures of NORD V;
2. Working with employees to resolve any logistical issues associated with their participation in flexiplace;
3. Reviewing the employee's Flexiplace Security Rules and Flexiplace Safety Rules Certification and, prior to executing them for management, discussing security and safety requirements with the employee;
4. Monitoring work, providing timely feedback and giving counseling to Flexiplace employees regarding any changes in performance and/or results;
5. Immediately investigating all accident or injury reports following notification that occur at the flexiplace worksite;
6. Meeting with flexiplace employees to give assignments and review work. Management will make all reasonable efforts to accomplish these activities during the employee's scheduled time in the office;
7. Directing flexiplace employees to report to the office due to special circumstances, such as office assignments, meetings, training classes, etc. These should be planned to give the employee notice in time to travel to the official duty site during his/her regular commute time. Time spent traveling will not be considered hours of work if it is commuting. When the employee is scheduled for a full day tour of duty (TOD) at the flexiplace site and receives notification to report to the official duty station too late to travel during normal commute time, official time will be granted.

C. Employees are responsible for:

1. Maintaining the same level of availability to the Service and its customers as employees are required to maintain when they are working in a traditional office;
2. Ensuring that no meetings are held at their residence with taxpayers, taxpayer representatives or service employees, except for site-related issues;
3. Providing the manager and/or clerk in advance with all the specific information regarding their work schedule, and (if HFP) the type of work to be performed and the location of the flexiplace worksite. This includes the obligation to inform the manager when they are unable to perform

- work due to illness, personal problems, emergencies or changing work conditions during the flexiplace TOD and requesting appropriate leave;
4. Retrieving mail, case assignments and messages from the official POD. Employees must contact the office to report time, retrieve messages and notify the manager and/or clerk of changes of work locations;
  5. Individually entering into and submitting a written Flexiplace Work Agreement to participate in the program, using the form in Article 50, Section 1D, Exhibit 50-1 of the NORD V Agreement. Work away from the office may vary depending upon the individual arrangements between the employee and the manager;
  6. Protecting all government records and data against unauthorized disclosure, access, mutilation, obliteration and destruction. Files and other information that are subject to the Privacy Act regulations must be secured in a way that renders these records and data inaccessible to anyone other than the employee. At a minimum, this will require that all records and data be kept under lock and key when not in the possession of the employee;
  7. Ensuring that government-provided equipment/property is used only for authorized purposes;
  8. Making administrative files available as needed at the official POD; and
  9. Using a standard-form work request to obtain prior managerial approval to work HFP. Prior management approval may be obtained at any time prior to the HFP workday. (I.e., scheduled in advance under a regular or planned schedule, or approved at any time up to the day before working HFP.)

D. The IRS will not be responsible or liable for operating costs, home maintenance costs, telephone costs or any other incidental costs associated with the use of a private residence.

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## **IX. Injuries, Continuation of Pay and Workers' Compensation**

Employees who are authorized to participate in the flexiplace, and who sustain on-the-job injuries or occupational illnesses, may qualify under the Federal Employees Compensation Act for continuation of pay or workers' compensation, for on-the-job injuries or occupational illnesses that occur at flexiplace worksites during scheduled work time. Employees must report the occurrence to their manager as soon as possible. Managers will review and process the reports in the same manner as an incident occurring at the official duty station.

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## **X. Travel**

The employee's currently assigned POD, not the flexiplace worksite, is the official duty station for purposes of determining entitlement for pay and travel. No official time or mileage reimbursement will be authorized for commuting to and from the official duty station and the flexiplace worksite, except as provided in Article 50, Section 4B of the NORD V Agreement.

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## **XI. Performance Standards, Expectations and Rules of Conduct**

Performance standards, expectations, rules of conduct and ethical standards are the same for employees working flexiplace as for employees working in the conventional office, except to address procedures that may be unique to working away from the POD.

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## **XII. Termination of Participation**

A. Participants may be removed from the flexiplace program if they cease to meet the minimum qualifications of employee participation.

B. Any time a TFP employee believes he/she needs to permanently or temporarily return to work in the IRS office, the employee will normally provide management with thirty (30) calendar days notice of the needed change, except in emergency situations. Management will make reasonable efforts to accommodate the employee's needs.

C. Employee's returning to the IRS office in these circumstances must recognize that the equipment and workstations that are made available by management may not immediately be the same as the ones they had prior to participating in the flexiplace program. Management is expected to provide the employee a complete work area equal or similar to that of others in his/her occupation in their assigned POD within a reasonable timeframe.

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### **XIII. Time and Attendance, Hours of Duty and Alternative Work Schedules**

- A. Existing rules in Title V, U.S.C. and the Fair Labor Standards Act (FLSA) apply to flexible workplace arrangements.
- B. Participants may work any schedule allowed for their position under alternative work schedules. Unstructured/staggered work schedules are prohibited.
- C. Overtime, compensatory time and credit hours must be approved in advance. Credit hours will be authorized in accordance with alternative work schedules.
- D. Regulations regarding leave remain unchanged under flexiplace.
- E. Time and attendance for participating employees will be monitored and recorded consistent with alternative work schedules.
- F. Employees participating in the flexiplace will not be excused from working because workers at the POD are dismissed during an emergency, if the emergency or dismissal does not impact the work being performed at the flexiplace worksite.
- G. If an emergency occurs at the flexiplace site which impacts the employee's ability to perform official duties there, he/she must immediately notify his/her manager. The manager will direct the employee to another worksite or grant administrative leave when appropriate, or the employee will make leave arrangements (e.g., annual leave or leave without pay).
- H. The employee's current POD is the official duty station. All pay, special salary rates and leave will be based upon the employee's official duty station.
- I. Flexiplace employees may have other persons present at the flexiplace worksite provided that such persons do not require assistance from the employee during work hours.
- J. Employees' schedules will be arranged to promote work efficiency and customer service. Generally, the employee's in-office time will be scheduled in full day intervals, subject to availability of space in the case of TFP employees. The employee should bring sufficient work to last the entire workday. Participants may be permitted to work at home or at other flexiplace worksites full days or a portion of the day, for appropriate business purposes.
- K. There is no limitation on how the work schedule may be configured, as long as the scheduling is not disruptive to the work that remains in the office and does not cause an unreasonable burden on those who choose not to work a flexiplace arrangement.

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#### **XIV. Facilities, Furnishings, Equipment and Space**

- A. All equipment used by flexiplace participants must meet the Service's requirements for security, safety and operating efficiency. Flexiplace employees must comply with all required security measures and disclosure provisions, including password protection and data encryption, so that at no time are the security, disclosure or Privacy Act requirements of the Service compromised.
- B. The employee must have a personal telephone, workspace suitable to perform work, utilities adequate for installing equipment and workspace that is free from interruptions and provides reasonable security and protection for government property. The cost of these will not be paid by the Service. An area of a room may be designated with managerial approval.
- C. Employees will not have to release their voice mail access as part of the movement to traditional flexiplace or the reduction of work space, until equivalent voice mail access is provided at their flexiplace worksite.
- D. Employees participating in the TFP will be provided a desk, chair, lockable file cabinets, calculator, phone card and alpha-numeric beeper/pager. As funds are available, voice mail or other communication services may be made available to TFP participants to facilitate communications with other office personnel and taxpayers. Subject to available funds, the business telephone used by TFP employees will have a feature to roll over calls into voice mail. If available, the telephone will also have a button to turn off the ringer.
- E. IRS will allow each employee who works TFP to relocate, and use their assigned IRS computer at the employee's flexiplace worksite. A phone and phone lines will be provided.
- F. TFP participants will take taxpayer incoming calls on government-installed phone lines. The TFP employee will inform taxpayer/representatives of the government phone number(s) at his/her flexiplace worksite.
- G. HFP employees will normally be provided a government phone card and an alpha-numeric pager to assist in their communication needs with management and customers.
- H. Any time the Employer gives up space or otherwise downsizes the office, any excess equipment or furniture may be made available to

employees in the flexiplace program, subject to the limitations of Section XIV I of this Agreement.

- I. The National Director of Appeals (NDA) will designate excess desktop equipment (computers and printers) that is available for HFP use. The NDA has determined that the Appeals/NTEU National Partnership Council(NPC) will distribute this excess desktop equipment to all Appeals locations (national, regional and local offices) on a basis that enables each location to meet approximately the same percentage of anticipated need for such equipment.
- J. When there are more requests for equipment than available, the Appeals office Chiefs, in consultation with NTEU representatives, will address how the equipment will be assigned. At the Appeals office level, the parties will jointly develop a methodology for allocating excess desktop equipment to HFP participants. The parties will also develop a methodology at the Appeals office level for HFP utilization of laptop equipment.
- K. The Chief of each Appeals office (or other appropriate management official), working with appropriate NTEU representatives, will determine HFP equipment, software and other needs and recommend and attempt to secure appropriate acquisitions.
- L. Whenever management determines that equipment is no longer available for flexiplace purposes, the manager shall give reasonable notice to the employee for the return of such equipment to the office. The manager will notify NTEU of the reasons for the return of such equipment.
- M. If a TFP employee voluntarily relocates their personal residence while remaining at the same duty station and within five years of the most recent installation of their flexiplace equipment, the employee will reimburse the government for any costs associated with moving and reinstalling their government phone lines. The employer will be notified prior to such a move and the employee is generally expected to bear the cost of moving the TFP equipment.
- N. Fire/smoke detectors may be installed at a TFP worksite at the expense of the Service when required for the benefit of the government.
- O. The Service retains ownership and control of any and all hardware, software, telecommunications equipment and data placed in the flexiplace worksite by the government. Government equipment is to be used for official business only.
- P. The Service is responsible for maintenance and repair of all government-owned equipment placed in a TFP worksite. Generally, computer support will not be provided in the TFP employee's residence.

The TFP employee will make every effort to transport equipment needing repair to the official duty station. If transportation of the equipment is not practical, the employee will allow entry at the TFP worksite for maintenance and repair. Personnel performing maintenance or repair at the TFP worksite will provide advance notice to the employee and will identify themselves with the formal IRS or contractor identification.

- Q. Subject to available funds, TFP employees will be given access to the same electronic research as available in the employee's office.
  - R. Employees may relocate any individually assigned office equipment to their TFP worksite, upon their manager's approval.
  - S. No official mail from taxpayers will be addressed to a flexiplace employee's home address.
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## **XV. Information Systems and Sensitive Information**

A. The current guidelines established by the National Office of the IRS will apply.

B. An employee at a flexiplace site will use only government-owned computer equipment (including software) when performing official business which involves sensitive information.

C. Information is considered sensitive or critical due to the risk and magnitude of loss or harm that could result from unintentional or deliberate disclosure, alteration or destruction. Such information could cause damage leading to:

1. Loss of life or personal injury to any United States person or person(s) under jurisdiction of the United States;
2. Loss of property through fraud, theft or other unlawful means;
3. Loss of an individual's privacy through unauthorized disclosure of tax information, resulting in the violation of personal (including corporate) privacy, property and civil rights;

4. Obstruction or impairment of official law enforcement or regulatory functions;
5. Gain by an individual, corporation or any other type of commercial business structure of an unfair advantage in the competitive marketplace place; or
6. Damage to a person or type of commercial business structure that has entrusted its proprietary information to the U.S. Government.

D. The manager's written approval must be obtained for non sensitive IRS information to be processed on an employee's personally owned computer.

E. Upon completion of any work allowed to be performed on an employee's personally owned computer, Service personnel must delete all IRS data from their personally owned computers in conformance with object reuse requirements, remove all diskettes containing IRS data from their residence, scan all diskettes with the Service-approved virus scanning software and return all diskettes to their respective offices.

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## **XVI. Reopener and Negotiable Issues**

A. At any time after six months from the effective date of this Agreement, either IRS Appeals or NTEU may reopen the Agreement.

B. The implementation of the flexiplace program shall be based on this Agreement. All negotiable flexiplace issues will be referred to the IRS Appeals/NTEU NPC for appropriate negotiations. The NPC shall have latitude only in negotiating issues that fall outside the procedures and standards established in this Agreement. The provisions contained in this document may be subject to changes/amendments as a result of such negotiations between the parties.

C. Any space configuration in excess of a 3 to 1 ratio will be only by agreement of the parties nationally.

D. The parties will jointly develop:

1. application and selection procedures and HFP work-request and work-approval forms for participation in the flexiplace program, including procedures for breaking ties when the number of applicants exceeds the number of opportunities available;
2. methods for resolving conflicting employee requests for specific work-at-home schedules;
3. procedures for dispersing excess equipment or furniture per Section XIV E of this Agreement; and
4. determinations regarding the eligibility of other positions, if any, for TFP which are not listed in Section III A of this Agreement.

E. Negotiated changes in flexiplace program policies and guidelines will be shared with all participating employees and will not become effective for thirty (30) days.

F. All outstanding flexiplace negotiations disputes between the parties will be resolved using the impasse resolution procedures set forth in Article 50, Section 10 of the NORD V Agreement.

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## **XVII. Other Provisions**

A. Flexiplace employees will be asked for feedback concerning the effectiveness of the program and will be asked to comment on a variety of program monitoring/measurement areas, as agreed by Appeals management and NTEU. This feedback may be obtained by surveys or other means, as agreed to by the NPC.

B. Non flexiplace employees, Appeals managers and Appeals external and internal customers will also be asked for feedback concerning the impact of the flexiplace program. This feedback may be obtained by surveys or other means, as agreed to by the NPC.

C. NTEU will give input to, and receive periodic briefings on, the development of the Appeals annual automation plan and related budget

process, pursuant to the provisions set forth in the Preamble to the National Partnership Agreement between the IRS Appeals organization and NTEU.

D. Copies of this Agreement will be distributed to all Appeals bargaining unit employees.

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### **XVIII. Duration and Termination**

A. The effective date of this Agreement shall be thirty (30) days from its execution, or upon agency head approval, whichever occurs first.

B. This Agreement will run concurrent with the NORD V Agreement. Upon expiration of NORD V, the negotiation of this Agreement may be reopened by either Appeals management or NTEU. Appeals management and NTEU agree to extend the terms of this agreement for the duration of the reopened negotiations.

### **Signatures**

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Vincent S. Canciello (Date)  
IRS National Director of Appeals

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Robert M. Tobias, President (Date)  
National Treasury Employees Union

\_\_\_\_\_  
Robert Buggs (Date)  
Acting Director, Office of Labor Relations