



INLAND REVENUE
INDIVIDUAL EMPLOYMENT AGREEMENT
2015

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PART I GENERAL MATTERS

1 Introduction

This individual employment agreement, referred to as "the agreement", is written in a conversational style to aid the understanding of it and to reflect the fact that leaders and their people usually know and work with each other.

Where reference is made in this agreement to "Inland Revenue" it means Inland Revenue as the employer.

The terms and conditions of this individual employment agreement will cease to apply to you should you become bound by an applicable collective agreement.

2 Agreement Arrangements

2.1 Parties to Agreement

This is an individual employment agreement made pursuant to the Employment Relations Act 2000 between you and the Commissioner of Inland Revenue who is also the Chief Executive of Inland Revenue.

2.2 Variation to Agreement

The provisions of this agreement may be varied in writing with the agreement of both parties.

2.3 Recognition of Service

'Recognised Continuous Service' means service described in this clause and recognised for the purposes of specific leave entitlements. It applies only to those clauses which specifically refer to Recognised Continuous Service.

Inland Revenue will recognise, as Recognised Continuous Service, service with Inland Revenue (including fixed term employment), and service on the permanent staff of other Departments of the Public Service (as specified in the First Schedule of the State Sector Act 1988), the Parliamentary Service, and with any Crown Entity (excluding District Health Boards and the Education Service as defined in the State Sector Act 1988 (e.g. School Boards of Trustees and Tertiary Education Institutions)), provided that:

- there has been no break in service of greater than 15 months (or one month in the case of fixed term employment with Inland Revenue), or 4 years where the break was for the purposes of childcare;
- the previous service did not end with you being paid redundancy compensation, any retirement payment, or any other form of severance payment.

For the purposes of recognising service, you will be required to provide evidence of prior service.

Where your continuous service has been recognised in writing by Inland Revenue prior to the commencement date of this Agreement, this service will also amount to Recognised Continuous Service.

2.4 Commencement Date

'Commencement date of this Agreement' means the date you accepted this employment agreement.

2.5 Fixed Term Employees

Unless Inland Revenue agrees otherwise, the following clauses in this agreement do not apply to fixed term employees, due to the short term nature of their employment:

- Clause 8.3 The wording relating to anticipation of annual leave
- Clause 7.5 Transfer Expenses

The restructuring and redundancy provisions do not apply to fixed term employees who have reached the expiry of a fixed term agreement.

Other more specific terms, including the reason for your fixed term employment, will be set out in your letter of offer.

2.6 Casual Employees

Unless Inland Revenue agrees otherwise, only the following clauses and sections of this agreement will apply to casual employees:

- Section 3 Employment Policies
- Clause 5.4 Overtime and Time Off In Lieu
- Clause 5.6 Minimum Break – Overtime and Call Back
- Clause 7.1 Work Related Expenses
- Clause 7.2 Motor Vehicle Allowance
- Clause 7.7 Meal Allowance
- Section 9 Ending Employment
- Section 10 Health and Wellbeing
- Section 11 Professional Requirements
- Section 12 Employment Relationship Problem Resolution

Other more specific terms will be set out in your letter of offer.

PART II WORKPLACE RELATIONSHIPS

3 Employment Policies

3.1 Business Direction

Inland Revenue's mission is to provide quality tax and social policy services to the Government and the community. Inland Revenue aims to maximise compliance with New Zealand tax and social policy legislation through education, quality service and fair but firm enforcement. Inland Revenue's strategic direction is outlined in its Business Plan – IR for the Future.

If Inland Revenue is to achieve its strategic direction, it must have a constructive working relationship with its employees that recognises co-operation and participation for outcomes that are mutually beneficial.

For employees this means a safe, healthy work environment where contribution is recognised, diversity is valued, and where they are acknowledged and supported in meeting their developmental and personal needs.

3.2 Foundation Principles for Employment

The following are the principles that underpin the employment relationship. They are binding on both Inland Revenue and employees:

- We will value each other and act with integrity, honesty, respect and trust and will develop a relationship based on these features.
- We will be ethical in our dealings with each other and with our customers, and will maintain appropriate standards of confidentiality.
- We will meet and be seen to meet all legal obligations consistently and impartially.
- We will act professionally in all interactions with customers, service providers and colleagues within Inland Revenue, and will take responsibility for our actions.
- We will work together co-operatively to promote responsiveness, flexibility and efficiency in meeting our customer needs, while balancing those needs with the needs of the business.
- We will work together to build a safe and healthy work environment and will meet our obligations under the health and safety legislation.
- We will meet our obligations under the Treaty of Waitangi and provide opportunities for employees to develop further their understanding of Maori and their working relationships with Maori.
- We will observe and promote the principles of equal employment opportunities and cultural awareness.
- We will pursue quality, because it is fundamental to our success.

3.3 Inland Revenue's Commitment

As the employer, Inland Revenue is committed to the following actions and approaches:

- Encouraging and engaging in open two-way communication.
- Supporting employees in their endeavours to fulfil their duties.
- Supporting employees to balance their work and family, and other personal commitments.
- Encouraging skill development for individuals and recognising and rewarding positive performance.
- Encouraging suggestions for innovation and better ways to do things.
- Exercising good judgement.

3.4 Employees' Commitment

You are committed to:

- Being honest, diligent and performing to the best of your ability.
- Working as part of a team and promoting the efficient operation of your team and other teams within Inland Revenue to achieve the best outcome possible.
- Taking responsibility for your own development and participating in the opportunities for development that Inland Revenue offers.
- Contributing to the responsible operation of Inland Revenue's business.
- Maintaining appropriate standards of performance and behaviour recognising that, as a public servant, you have certain rights and obligations under the legislation governing your employment.

3.5 Equal Employment Opportunities - Diversity

We are committed to having an inclusive, respectful and responsive organisational culture, which enables access to work, equitable career opportunities, and maximum participation for members of designated groups and all employees.

We will develop flexibility and capability through actively encouraging such an environment, where contributions are valued and where work

arrangements are flexible, and through investment in the development of employees and networks.

4 Consultation

Inland Revenue recognises that, where changes are required to its organisational structure, work practices or employment policies which may significantly affect your terms and conditions of employment, it will consult with you prior to the implementation of any such change.

PART III TERMS AND CONDITIONS

5 Work Arrangements

5.1 Hours of Work

Inland Revenue's mission is to provide quality services to the community. This requires flexibility and co-operation from both parties to ensure customer needs are met while balancing these requirements with individual employees' personal and family commitments and needs.

Your full time hours of work are 37 hours 55 minutes per week or 75 hours 50 minutes per fortnight. The number of working hours in a week may be varied by agreement as set out in your letter of offer or otherwise, pursuant to the variation procedure in clause 2.2.

Your hours of work will be specified in writing. These hours may include provisions for shift work or rostering, recognising that if you are working on a roster and/or shift work your hours may change within the roster/shift work.

If you work in a Contact Centre, your hours of work will be set by roster and will acknowledge your preferences subject to Inland Revenue's need to service its customers.

Notice of rosters showing hours of work for each roster cycle will be advised to you four weeks in advance. Rosters may be varied prior to commencement of duty to meet the requirements of the business or by agreement. Each roster period will be of a duration of between one and twenty four weeks.

If you accept a new position within Inland Revenue you will be subject to any new hours of work for the new position. These hours of work will be specified in writing.

5.2 Flexible Working Hours

Inland Revenue supports you balancing personal and family commitments with your daily work so long as operational needs are met and your health and safety is not impacted.

Access to flexitime applies to all staff recognising that where you are rostered and/or are working on shifts you are unlikely to be able to work flexibly on a regular basis. Inland Revenue may at any time at its discretion decline or remove access to flexitime either temporarily or permanently, where it considers this is reasonable to ensure operational needs are met, your health and safety is not impacted, or where there are actual or potential performance or behavioural concerns.

In some locations it may be necessary to have core hours of work to ensure coverage at certain times of the day. Core hours will vary by location due to the nature of the work performed.

5.3 Changes to Hours of Work

Where you wish to change your hours from those recorded in writing on either a temporary or a regular basis, or where the patterns of work in any particular workplace require a change in your current hours of work from those recorded in writing, this must be agreed. Any resulting agreement to a permanent change in hours will be recorded in writing.

5.4 Overtime and Time Off In Lieu (TOIL)

You may be requested by your manager or team leader to work additional hours from time to time, in order to satisfy the requirements of the position. Your remuneration package includes consideration for such additional hours of work, except that where you are expressly requested to work in excess of eight hours on any ordinary working day, such hours will be considered as overtime, or by agreement accumulated additional hours as Time Off In-Lieu (TOIL).

Overtime worked must be by agreement, with your agreement not being unreasonably withheld. However, you will not be disadvantaged if you do reasonably withhold your agreement to work overtime unless overtime forms a normal part of your duties.

Overtime will be paid at the rate of time and a half (T1.5) for the first three hours and double time thereafter. All overtime worked between 10pm and 6am, between midday Saturday and 6am Monday is paid at double time rates. All overtime worked on a Saturday or Sunday (other than as an extension of duty) will attract a minimum of 3 hours at the appropriate rate.

All overtime is paid at the rate for the job being undertaken while working overtime.

TOIL must be taken within 12 months of qualification in periods of not less than half a day in duration. Where Inland Revenue is not able to approve the taking of the TOIL within the 12 month period it will be paid for at the rate of T1.5. Where the employee does not apply to take the time off in lieu within the 12 month period, the accumulated time will be forfeited.

5.5 Accumulation of Additional Hours (not TOIL for Working Agreed Overtime)

Where it is agreed you can accumulate additional hours, you will earn time off on the basis of one hour off for each additional hour worked. The accumulated time under this provision must be taken in periods of not less than half a day in duration and, if the time is not taken within 12 months of having been accumulated, the time will be forfeited.

5.6 Minimum Break – Overtime and Call Back

Where it is necessary for you to work overtime or you are called out, in the interests of your personal health and safety it will, wherever reasonably practicable, be arranged so that you have a nine-hour break between completing work on one day and restarting work on the next day. The break may occur before or after the overtime is worked or the call back.

5.7 Call Back

You will be paid a minimum of three hours salary where:

- you are called back to work after you have completed your days work or shift and you have left work; or
- you are called back to work before your normal start time and do not continue to work until your normal start time,

Provided:

- that any call back which commences and finishes within the minimum period covered by an earlier call back will not be paid for; or
- where any call back commences before and continues beyond the end of a minimum period for a previous call back, your payment will be calculated as if you had worked continuously from the beginning of the previous call back to the end of the later call back.

5.8 Telephone Fix

When you are contacted at home to fix an information technology problem and this does not require you to travel to work, you will be paid a minimum of one hour of overtime at the appropriate rate. If a second or subsequent fix is required within the hour a further payment will only be made if the total time involved is more than one hour.

If the work is performed on a public holiday that would otherwise have been a normal working day for the employee, an alternative holiday will be provided in accordance with the Holidays Act 2003.

5.9 On-Call Allowance

If it is a condition of your employment that you are to be available on call, this will be advised to you in writing. Inland Revenue will take into account the personal circumstances of employees when assigning on call duties as well as the operational needs of Inland Revenue, and shall exclude those employees who are on annual leave, or in respect of whom annual leave has been approved, from being required to be on call. The following allowances will be payable in the event of you being required to be on call:

From 5pm Monday to 8am Saturday	\$18 (gross) per night
From 8am Saturday to 8am Monday or on a public holiday	\$25 (gross) per 12 hour period

If an employee is on call on a public holiday and is not called in to work, the employee will be entitled to an alternative holiday if the nature of the restriction imposed by the on call condition on the employee's freedom of action is such that, for all practical purposes, the employee has not had a whole holiday. Inland Revenue will make this assessment.

6 Remuneration and Performance Management

6.1 Introduction

Inland Revenue operates a remuneration approach that supports the achievement of business goals and attracts, retains, and motivates employees to develop a high performance culture.

This remuneration approach determines what Inland Revenue pays for positions, how decisions are made about what employees are paid for the work they do, and provides the linkage between departmental and individual performance, and pay outcomes.

6.2 Remuneration Approach

Inland Revenue will provide you with information on matters regarding your remuneration, including access to information on its job evaluation procedure and results, provided that such information remains confidential within Inland Revenue.

Inland Revenue will review your salary annually in accordance with Inland Revenue's remuneration guidelines, as amended from time to time. Details of your personal remuneration will be specified in writing.

6.3 Performance Review

Inland Revenue will formally review your performance on an annual basis in accordance with the Performance and Development Framework. Inland Revenue will endeavour to provide you with:

- a Job Expectation for your position; and
- a performance plan and a development plan at the beginning of the review year; and
- an interim performance review during the course of the review year; and
- an end of year performance review.

6.4 Payment of Salaries

Your salary will be paid fortnightly by direct credit to your bank account. Where Inland Revenue is unable to pay your salary by direct credit as a result of the direct credit not being actioned, you will be paid directly by desk bank transfer to your nominated bank account.

6.5 Deductions

Where time off is to be unpaid including if you are absent from work without authority, or otherwise in default, Inland Revenue may make the appropriate adjustment to your base salary. Where this occurs you will be notified.

Where you have taken leave in advance of it becoming due, and you leave Inland Revenue before the entitlement has accrued, you agree that Inland Revenue may deduct the leave in excess of entitlement from your final pay.

In the event that an overpayment of salary or any other entitlement occurs, a debt is owed to Inland Revenue. You agree that where you are notified of an overpayment of salary or any other entitlement, you will repay that overpayment within two months of being given notice, except where we agree to an alternative repayment plan.

7 Business Expenses

7.1 Work Related Expenses

You will be reimbursed for any actual and reasonable authorised expenses (e.g. meals, accommodation and taxis) incurred by you in the course of your employment, on production of receipts.

7.2 Motor Vehicle Allowance

Where the use of your private vehicle has been approved for undertaking Inland Revenue business, you will be paid a motor vehicle allowance as published by Inland Revenue for tax purposes.

7.3 Reimbursement of Expenses for Dependents

Inland Revenue may approve the reimbursement of your actual and reasonable costs associated with caring for dependants when you are:

- attending a course; or
- travelling on Inland Revenue business; or
- required to work outside your normal hours,

provided you cannot make alternative arrangements without incurring additional cost.

7.4 Working Away from Your Usual Place of Employment

Where you are required to work in another Inland Revenue workplace, Inland Revenue will discuss with you what, if any, reasonable additional travel time and costs Inland Revenue will reimburse.

7.5 Transfer Expenses

Where it is agreed you will transfer to meet the convenience of Inland Revenue, Inland Revenue may pay your reasonable transfer expenses for moving your residence on such terms and conditions as agreed between us.

7.6 Professional Fees

Inland Revenue will reimburse you for the payment of admission, registration or annual practising fees where the qualification or holding of a practising certificate is necessary for you to carry out your duties fully.

7.7 Meal Allowance

You are eligible for payment of a meal allowance of \$14.00 when you have worked at least two hours agreed overtime and take a meal break of at least 30 minutes.

7.8 Childcare Subsidy

Inland Revenue recognises the importance of good quality childcare and will provide you with a childcare subsidy only for periods where you are the principal provider of care for a preschool child or children;

The subsidy is paid up until the child's fifth birthday. The rate of the subsidy is:

- \$10.00 per week for each child; or
- \$15 per week for each child if you have specified hours of work that enable Inland Revenue to require you to work after 6.00p.m.

You are required to advise Inland Revenue of any change in circumstances that may affect your eligibility for the subsidy.

7.9 Special Duties

Inland Revenue recognises your contribution to the organisation when you undertake higher and/or additional duties.

Higher Duties

Where you are asked to act in a position that is higher than your current substantive position e.g. Officer acting as Team Leader, or Team Leader acting as Manager, a Special Duties Allowance will be paid at a rate determined by your manager in discussion with you.

In determining the amount of the allowance payable, the range of additional duties and/or responsibilities undertaken and your skills will be taken into account.

Where you are subsequently appointed to a position with a higher salary band, the appointment may be effective from the date the higher duties were first performed, at Inland Revenue's discretion.

Additional Duties

Where you are required to perform duties in addition to your normal work, and these additional duties are not those of a higher level position, a payment, as determined above, may also be payable at Inland Revenue's discretion.

8 Leave

8.1 Public Holidays

You are entitled to a holiday on each of the following occasions:

Christmas Day

Boxing Day

New Year's Day

2 January

Waitangi Day

Good Friday

Easter Monday

ANZAC Day

The birthday of the reigning Sovereign (observed on the first Monday in June)

Labour Day (being the fourth Monday in October)

The day of the anniversary of a province or the day locally observed as that day.

This leave will be granted and taken according to the requirements of the Holidays Act 2003.

Where you are requested and agree to work on a public holiday you will be paid double time, and will be paid for a minimum of three hours of work (except where it is an extension of duty). If for you, that day would otherwise be a normal working day you will be granted, in addition, an alternative holiday, to be taken in accordance with the provisions of the Holidays Act 2003.

8.2 Annual Closedown Period

Inland Revenue has an annual closedown period between the Christmas and New Year holidays. Inland Revenue will provide at least one month's notice of the closedown period and the work locations affected each year. Where you are employed in an IR Contact Centre, and the Contact Centre is operating between the Christmas and New Year holidays, you agree that you will be available to work if required to do so by Inland Revenue.

Where you have a current annual leave entitlement at the commencement of the closedown period you will be required to use that annual leave for the closedown period.

Where your current annual leave entitlement at the commencement of the closedown period is insufficient to cover the entire closedown period, then you agree to take annual leave in advance to cover that part of the closedown period for which you do not have a current leave entitlement.

8.3 Annual Leave

Entitlement

If you have less than 5 years Recognised Continuous Service you will accrue four weeks annual leave for each completed year of current continuous service with Inland Revenue.

Once you have completed 5 years of Recognised Continuous Service you will accrue five weeks annual leave for each completed year of current continuous service with Inland Revenue thereafter. The fifth week is not subject to the Holidays Act 2003.

Taking Annual Leave

Annual leave may be taken as it is accrued. It is important that you use this time to take a break from work on a regular basis to relax and refresh yourself. For this reason, your leave balance may not exceed the greater of either:

- your annual entitlement plus five days; or
- your annual entitlement plus your current year's accrual.

Annual leave in excess of this amount may be accumulated for a specific reason, with the agreement of your manager.

You may, with the agreement of your manager, anticipate up to half your annual leave entitlement. If you have over 20 years' continuous service you may anticipate up to your annual entitlement.

Annual leave will be granted and taken according to the Holidays Act 2003, subject to the requirements above.

Payment for Annual Leave

You agree that payment for annual leave will be made in the pay that relates to the period during which the leave is taken (i.e. your usual pay day). Inland Revenue may approve your request for payment of annual leave prior to going on leave.

8.4 Sick Leave

Sick leave will encompass:

- Leave when you are sick.
- Domestic leave, where you are unable to attend work because of the accident or illness of a member of your household or immediate family who, through such illness or accident, becomes dependent on you.

In the case of your own sickness or your domestic obligations as set out above, Inland Revenue supports you taking reasonable time off.

You are entitled to 11 days sick leave per annum.

Once you have two years of Recognised Continuous Service, you will be entitled to a further 4 days sick leave in each subsequent 12 month period effective from the date when your next entitlement falls due following the commencement date of this Agreement.

Any unused entitlement may be carried forward for use in future years, to a maximum of 260 working days.

If you are a part-time employee working 5 days a week but on reduced hours, you are entitled to sick leave on pay as above, except that payment will be made for the number of hours normally worked on that day. If you are a part time employee who works less than 5 days a week, the sick leave entitlement is calculated on a pro-rata basis, e.g. if you work three days a week you will have an entitlement of three/fifths of 11 days, i.e. 6.6 days a year. A minimum five day entitlement will apply.

You may be required to provide a medical certificate at your expense for any absence greater than three consecutive calendar days, whether or not these days would otherwise be working days for you. Inland Revenue may require you to provide a medical certificate for an absence of less than three consecutive calendar days, at its own expense. Inland Revenue may require that you provide a medical certificate at your expense for any absence over and above your statutory entitlement, regardless of the number of consecutive days you have been absent.

Where a medical certificate is required and is not produced, Inland Revenue may refuse payment for these absences.

The sick leave provisions in this clause are not in addition to the sick leave provisions of the Holidays Act 2003.

8.5 Bereavement/Tangihanga and Hura Kohatu Leave

In the event of the death of a person to whom you have a close association, you are entitled to take bereavement leave on full pay to meet your obligations and/or pay your respects to the deceased person and/or attend a hura kohatu (unveiling) ceremony. Such obligations may exist because of family ties, or because of particular cultural requirements. The amount of time off will be agreed with your manager.

This leave is not in addition to the bereavement leave provisions of the Holidays Act 2003.

8.6 Parental Leave

Parental leave will be granted in accordance with the provisions of the Parental Leave and Employment Protection Act 1987. While on parental leave you will accrue annual leave in accordance with the provisions of the Parental Leave and Employment Protection Act 1987 and the Holidays Act 2003.

Full details relating to your entitlement to parental leave (which includes special, primary carer, partner's, extended and pre-term leave) are contained in Inland Revenue's HR Manual.

Ex gratia Payment

Where you are entitled to:

- extended leave of up to 12 months, and
- you return to work before or at the end of the leave, and
- you complete a further 6 months' continuous service;

EITHER:

You will be granted an ex gratia payment equivalent to 30 working days' pay at the rate applying when you went on extended leave.

OR

If you were absent on extended leave for fewer than 30 working days, you will receive a payment equivalent to the number of days you were absent.

In either situation, if both you and your partner are employed in the Public Service and are eligible for payment, then only one of you is entitled to the payment and you must choose which person will receive it.

Your ex gratia payment is based on your normal hours of work prior to your absence on parental leave. If you worked less than full time for a short period due to your pregnancy, prior to your commencement of parental leave, payment will be based on your previous normal hours of work prior to the absence on parental leave, not on the short term change to normal hours.

8.7 Jury Service

Inland Revenue recognises your duty to attend jury service when called. Where you are called for jury service, Inland Revenue will make every effort to facilitate your attendance.

In recognition of your duty, you will be granted paid leave for jury service. You may retain expense reimbursements but all jurors' fees are to be paid to Inland Revenue.

8.8 Discretionary and Extended Discretionary Leave

You may be granted discretionary or extended discretionary leave with or without pay on any conditions Inland Revenue may specify at the time the leave is granted. Discretionary leave without pay for periods in excess of one month will be regarded as extended discretionary leave.

Where leave has been approved, your position will be held open and your service will be interrupted but not broken for extended discretionary leave without pay of more than one month and up to three months.

There is no guarantee that you will be placed in either the same or a new position at the end of a period of discretionary leave of more than three months. If a suitable position is found, your service will be treated as interrupted but not broken.

If no suitable position is found, your employment will terminate, and your last day of service will be recognised as the original date that the extended leave commenced.

Prior to taking the leave, you must clarify with your manager whether or not your job is guaranteed upon your return from leave without pay.

8.9 Long Service Leave

You shall be entitled to long service leave of one week after completing five years of Recognised Continuous Service, and an additional one week of long service leave after completion of each subsequent five years of service.

If you have more than five years Recognised Continuous Service at the commencement date of this Agreement, you will immediately be entitled to one week of long service leave, provided that you have not already received long service leave from Inland Revenue or any other organisation in respect of this period of service.

Where you have Recognised Continuous Service, the maximum prior service that can be credited for the purposes of long service leave as at the commencement date of this Agreement, is 5 years. No service which has already been recognised by Inland Revenue or any other organisation for the purposes of long service leave shall be recognised a second time.

Long service leave must be taken in one period and within five years of qualification.

Reduced hours or part-time employees will be entitled to long service leave in accordance with this clause, provided that entitlement will be pro-rated in accordance with their hours of work.

The qualifying period for earning long service leave shall cease on the day you retire, and shall exclude any additional service which may accrue as a result of retiring leave being paid fortnightly after the last day of duty.

If you resign or give notice of resignation, or are dismissed, you will forfeit any untaken long service leave to which you may be entitled. Unused long service leave will not be paid out upon termination of employment.

9 Ending Employment

9.1 Resignation

You must give Inland Revenue at least one month's notice of resignation of employment or one month's salary may be forfeited in lieu of such notice. You can agree with Inland Revenue for a lesser period of notice should you resign. Inland Revenue reserves the right to pay you in lieu of you working some or all of the notice period.

9.2 Dismissal

Inland Revenue must give you one month's notice of termination for dismissal in the case of repeated poor performance or misconduct or one

month's salary will be paid in lieu of such notice. Inland Revenue may dismiss you, without notice, for serious misconduct.

9.3 Right to Suspend

Inland Revenue may suspend you on pay where an investigation into alleged misconduct is about to commence or has commenced, or where because of a condition, illness or injury, Inland Revenue believes you constitute an immediate hazard to yourself or to others.

9.4 Ending Employment on Medical Grounds

Your employment may be terminated as a result of sickness or injury if you are rendered incapable of the proper ongoing performance of your duties.

Where Inland Revenue elects to end your employment due to medical reasons, you will be granted 65 days pay (being 13 working weeks) pro-rated for part time employees, in addition to any outstanding annual leave. This clause does not apply if you are to receive a greater entitlement in accordance with any grand parented entitlement you may be entitled to.

9.5 Abandonment of Employment

If you are absent from work without notifying or obtaining approval from your manager for a period of five or more consecutive calendar days then, in the absence of a reasonable explanation, you may be considered to have abandoned your employment with Inland Revenue and your employment may be terminated.

Prior to concluding that you have abandoned your employment, Inland Revenue will take reasonable steps to contact you to ascertain the reason for your absence.

In the event that Inland Revenue considers that you have abandoned your employment, your employment will end immediately and you will not be entitled to any payment for notice or for the days of unauthorised absence. Any outstanding entitlements (such as annual leave) due to you shall be payable by Inland Revenue.

9.6 Management of Change

9.6.1 Restructuring

You are affected by restructuring where the duties, responsibilities and powers of your position are significantly altered or are surplus to our requirements due to a change in the size, structure, responsibilities or needs of Inland Revenue, or where there is a fundamental change in your terms of employment.

If you are affected by restructuring, Inland Revenue will consult with you to examine all the available options.

Inland Revenue recognises the serious consequences that the potential loss of employment can have for you. Therefore in the event that your position is disestablished our first option is to examine redeployment options with you. Declaring you redundant is our last option.

9.6.2 Redeployment Options

One or more of the following redeployment options may be used in any restructuring situation:

- placement into a position by way of an expression of interest process;
- appointment into a position; or
- reasonable offer of appointment to a suitable alternative position.

9.6.3 Expression of Interest

The expression of interest process is designed to facilitate the placement of affected staff by achieving an agreed match between affected individual employee preferences for identified options and Inland Revenue's business needs.

In the expression of interest process, employees have an agreed period of time within which they can identify their options. Once this period has expired, the options identified cannot be changed, (except in exceptional circumstances). If a match is achieved between an option identified and Inland Revenue's business needs, the employee agrees to accept that option, and has no entitlement to redundancy compensation.

If a match cannot be achieved between the interests expressed by all affected staff and Inland Revenue's business needs an appointment process will be followed.

9.6.4 Appointment process

Appointment processes will be used to place affected staff into positions. Employees appointed to positions in this process are no longer affected and no longer have preferential applicant status, or any entitlement to redundancy compensation.

9.6.5 Reasonable Offer (into a suitable alternative position)

You may be made an offer of appointment into a suitable alternative position. A "suitable alternative position" is a position:

- which involves duties and responsibilities (including hours of work) which are not unreasonable when taking into account your current knowledge, skills, abilities and responsibilities; and
- where you could be expected to discharge those duties within a reasonable period and with a reasonable amount of training if required; and
- the location of the new position is the same or is within a reasonable travelling distance.

Where an offer of a suitable alternative position does not include a reduction in salary and you decline that offer, you will not be eligible for redundancy compensation.

9.6.6 Equalisation Payment

If the salary applying to the alternative position you are offered and accept is less than that which applied to your former position, you will be paid a lump sum equalisation payment equivalent to the difference in salary for the next two years. If you do not accept the offer you remain eligible for redundancy compensation.

9.6.7 Redundancy Notice and Compensation

Where you have not been placed in a position by the processes outlined above, and where no other options have been identified and your employment is terminated, you will receive:

- as much notice as possible and in any event not less than one month's notice of termination of employment or payment in lieu of notice; and
- Unless otherwise stated in a schedule attached to this agreement, redundancy compensation of 13 weeks salary, except where you have more than 5 years continuous current service with Inland Revenue, when you will be paid an additional 2 weeks pay for the 6th and each subsequent year. The maximum redundancy compensation payable will be 45 weeks pay.

9.6.8 Outplacement Assistance

During your notice period Inland Revenue may provide you with outplacement assistance in the form of:

- counselling;
- preparation of a curriculum vitae;
- arrangement of interviews;
- provision of an appropriate reference; or
- other assistance which may be appropriate under the circumstances.

9.6.9 Employee Protection Provision

This clause applies in the event that Inland Revenue proposes to restructure (as defined in section 69OI of the Employment Relations Act 2000), and the work for which you are employed may or will be performed for or by a new employer.

Inland Revenue will, as soon as is reasonably practicable and taking into account commercial and confidentiality requirements, commence negotiations with the new employer about the impact of the restructuring on you. That process will include:

- Advising you of intended timeframes for relevant meetings (if any) in the restructuring process.
- Letting you know what will generally be discussed.
- Reporting back on meeting outcomes to the extent that they relate to you.

Inland Revenue will (subject to any statutory, commercial confidence or privacy issues) provide the new employer with all information about affected employees (including you), including all details of applicable terms and conditions of employment. We will encourage the new employer to offer all affected employees employment on the same or generally no less favourable terms and conditions of employment than are currently enjoyed.

For the purpose of giving effect to this clause, you agree that Inland Revenue may supply to the potential new employer employment related information about you.

Whether you will be offered ongoing employment, and on what terms and conditions, will ultimately be the decision of the new employer. If you are not offered employment, Inland Revenue will meet with you to discuss:

- Whether there are any options available for you to remain in employment with Inland Revenue; and/or
- Your redundancy entitlements (if any) under this agreement and what this could mean for you, including notice arrangements.

Where by reason of the sale or transfer of the whole or any part of Inland Revenue's operations, the person or entity acquiring the whole or any part of the operation offers you employment in the same capacity, or in a capacity you are willing to accept, on no less favourable conditions of employment overall, and agrees to treat your service as continuous, you will not be entitled to payment of redundancy compensation, including where you do not accept that offer.

10 Health and Wellbeing

10.1 Health and Safety

Inland Revenue is committed to the health and safety of our employees. Inland Revenue recognises that the health of our employees is an important ingredient in a productive and efficient workplace and that promotion of good health and safety practices is preferable to dealing with illness and accidents.

10.2 Inland Revenue's Obligations

To provide and maintain a safe work environment. To this end Inland Revenue will:

- Comply with relevant health and safety and related legislation, codes of practice and standards.
- Involve staff in the ongoing development of health and safety systems and emergency procedures.
- Provide necessary safety equipment.
- Maintain a work environment free of unwelcome behaviour and provide a mechanism for reporting sexual harassment, ensuring a fair investigation and avoiding reprisals against the complainant.

10.3 Your Obligations

- To comply with any health and safety rules and procedures in place, and take all practicable steps to ensure both your own safety and fitness for work, and the safety of others in the workplace.
- To co-operate with Inland Revenue on health and safety matters.
- To be aware of the emergency procedures of the area in which you are working including other IR sites within which you may visit.
- To immediately report any accident, hazard, potential hazard or risks to the appropriate person, and to assist Inland Revenue to minimise, monitor and mitigate risks.
- To comply with the requirements of IR's Injury/Illness Rehabilitation Guidelines regarding work and non-work related accidents.

- To actively participate in the development of appropriate health and safety systems and procedures.

10.4 Medical Assessment

You agree that we may request that you undergo a medical, psychological or psychiatric examination or assessment by a registered medical practitioner, nominated and paid for by Inland Revenue, where Inland Revenue:

- Is determining whether to grant further sick or special leave;
- Is determining whether your employment should be terminated for medical incapacity;
- Is assessing your fitness for work and/or return to work; or
- Requires a second opinion as to your fitness for work and/or return to work.

10.5 Visual Health

Inland Revenue conducts a Visual Health Programme. This covers testing, assessments and contributions to the costs of lenses, frames and contact lenses. Details of our Visual Health Programme are contained in Inland Revenue's HR Manual.

10.6 Employee Assistance

Inland Revenue is committed to the provision of an employee assistance programme, which will be available to all employees, at all levels on a voluntary basis. The programme is a means by which an employee whose work performance has, or may become, affected by a personal problem, can be assisted. Receiving such assistance will in no way be detrimental to your career prospects.

Details of our Employee Assistance Programme are contained in Inland Revenue's Intranet.

11 Professional Requirements

Section 6 of the Tax Administration Act 1994 places a responsibility on all employees in Inland Revenue to "use their best endeavours to protect the integrity of the tax system". It is a fundamental term of your employment that you comply at all times with this professional requirement, and those listed below.

11.1 Confidentiality

In accordance with Section 81 of the Tax Administration Act 1994, you are required to sign and observe a Declaration of Fidelity and Secrecy.

We will comply with the provisions of the Privacy Act 1993.

You are responsible for the security of any confidential and commercially sensitive information under your control or to which you have access. Information concerning customers, other employees of Inland Revenue and anything to do with Inland Revenue's business, must be treated with the utmost confidentiality.

The requirement for confidentiality continues after employment with Inland Revenue ceases and until such time as the material in question comes into the public domain through some other legitimate way.

Such is the importance of confidentiality of information that any breach may provide grounds for summary dismissal and prosecution and any breach of this responsibility after you have left Inland Revenue's employ may similarly provide grounds for prosecution.

11.2 Conflict of Interest

You must ensure that you are not involved (directly or indirectly):

- in any other employment or business which may affect or compromise your ability to perform your duties; or
- in any activity in conflict with the interests of Inland Revenue, or which has the potential to be in conflict.

You must not accept payment or other benefit in money or kind from any person or company as an inducement or reward for any action in connection with any matter or business transacted by or on behalf of Inland Revenue.

If you are in any doubt you should seek prior clarification from your manager.

11.3 Intellectual Property

All work, product and all inventions, improvements, discoveries, processes, programmes and/or systems developed by you, or which you may become aware of, in the performance of your duties while employed by Inland Revenue, will be fully disclosed to, and become the sole and absolute property of the Crown.

11.4 Training and Development

As an integral part of your performance review, a development plan will be agreed between you and your manager or team leader. We agree to observe the requirements of the plan so that the performance objectives may be met.

Inland Revenue will invest in a training and development program that is committed to providing timely, relevant training which meets the needs of both employees and the organisation and utilises available funding to maximum benefit.

11.5 Policies and Procedures

Inland Revenue may vary, cancel or introduce Codes of Conduct, rules, policies and guidelines affecting your employment, at its sole discretion. You are required to familiarise yourself and comply with all Codes of Conduct, rules, policies and guidelines, including Inland Revenue's Code of Conduct and the State Sector Standards of Integrity and Conduct (and any amendments or replacements thereto). A failure to do so may give rise to disciplinary action up to and including summary dismissal.

No rules, policies or guidelines may vary this agreement.

12 Employment Relationship Problem Resolution

Inland Revenue is committed to the speedy resolution of employment relationship problems, including a dispute or personal grievance, as close as possible to their point of origin. You have the right to be represented at any stage in the process of raising and seeking resolution of an employment relationship problem.

Where you have an employment relationship problem, you will first seek to resolve the matter with your manager and to follow any applicable internal procedures prior to seeking mediation assistance in accordance with the Employment Relations Act 2000.

You are required under s 114 of the Employment Relations Act to raise a personal grievance with Inland Revenue within the period of 90 days beginning with the date on which the action alleged to amount to a personal grievance occurred or came to your notice, whichever is the later, unless Inland Revenue consents in writing to the personal grievance being raised after the expiration of that period.

Personal grievance has the same meaning as provided in s 103 of the Employment Relations Act 2000.

Where you are unable to resolve any grievance or dispute with your manager or through internal procedures, you may apply to the Ministry of Business, Innovation and Employment's Mediation Service for mediation assistance in accordance with section 146 of the Employment Relations Act. The mediation service is confidential and aims to assist Inland Revenue and the employee in resolving the grievance or dispute.

If agreement cannot be reached with the assistance of the Mediation Service, you may submit the grievance or dispute to the Employment Relations Authority for a decision. The decision of the Authority is final and binding unless it is appealed to the Employment Court.

Declaration

I declare that:

- 1 I have read and accept the terms and conditions in this agreement, and have received a copy of this agreement.
- 2 I was given the opportunity to seek independent advice prior to signing the agreement.
- 3 I acknowledge that the hours of work, any previously approved grand-parented entitlements that are recorded in writing, and any particular terms relating to the nature of my employment set out in my current letter of offer, continue to form part of my terms and conditions of employment, but that except to this extent, this agreement represents my complete terms and conditions of employment.

Signed by the **employee**

Print Name

Date

Signed for and on behalf of the
**Chief Executive of the
Inland Revenue Department**

Print Name

Date